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1986

ANNUAL REPORT

**Of the Town Officers
of the town of**

STRATFORD, N.H.

For the year ending

DECEMBER 31

1986

**INCLUDING REPORT OF THE
SCHOOL DISTRICT**

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1986

**INCLUDING REPORT OF THE
SCHOOL DISTRICT**

PRINTED BY:

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COLEBROOK, NEW HAMPSHIRE 03576

EMERGENCY TELEPHONE NUMBERS

POLICE:

OFFICE 922-3821
IF NO ANSWER 636-2353

FIRE: TO REPORT A FIRE ONLY

NORTH STRATFORD 922-5511
STRATFORD HOLLOW . . . 636-2211

AMBULANCE:

STRATFORD 237-4971
GROVETON 636-1430

STATE POLICE TOLL-FREE NUMBER
1(800) 852-3411

TOWN OFFICE NUMBERS

Town Clerk 922-5598
Tax Collector 922-5546
Selectmen's Office 922-5533
Town Treasurer 922-3367

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TOWN OFFICERS

MODERATOR
Lewis Allin

TOWN CLERK
Edna Fuller

SELECTMEN
James Chapple Clement Knowlton Paul Hawley

TOWN ADMINISTRATOR
Frances Hawley

SUPERVISORS
Nancy Marier Marjorie Caron G.Sharon White

CEMETERY TRUSTEES
Darwin Fuller Alvin Daigneault Oliver Arsenault

TRUSTEE OF TRUST FUNDS
Alvin Daigneault Linda Renaud Durwood Owen

LIBRARY TRUSTEES
Victoria Caron Harriet Savage Mary Nugent

LIBRARIANS
Marjorie Carrier Peggy Deyette

FIRE CHIEFS
Michael Bennett Lawrence Curley

CHIEF OF POLICE
John White

WATER RENT COLLECTOR
Charlotte Blodgett

HEALTH OFFICER
Anita Marshall

ROAD AGENT
Laurence Hook

FIRE WARDEN
Bryan McMann

PLANNING BOARD
Elwood Haynes
Victor Bruno-Wilson McMann-Paul Hawley
Donald Vaughan-Harlan McMann-Darwin Fuller

TOWN NURSE
Anita Marshall

1987 TOWN WARRANT TOWN OF STRATFORD

To the inhabitants of the Town of Stratford, in the County of Còòs in said State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Town of Stratford on Tuesday, the Tenth Day of March next at ten o'clock in the forenoon to act upon the subject here and after mentioned.

You are hereby warned that on said date and date and place the polls will be open at 10:00 o'clock in the forenoon and will remain open until 6:00 o'clock in the afternoon for the receipt of your ballots under the Non-Partisan Ballot System.

1. To see if the Town will vote to choose by Non-Partisan Ballot the following Town Officers:

One Selectman for Three Years
One Town Clerk for One Year
One Treasurer for One Year
One Trustee of Trust Funds for Three Years

2. To see if the Town will vote to instruct the Board of Selectmen to appoint all other Town Officers as required by law, not elected by Non-Partisan Ballot.
3. To see if the Town will vote to accept the Budget and raise and appropriate money for the same. If not, to see what sum of money the Town will vote to raise and appropriate to defray the town charges for the ensuing year.
4. To see if the Town will vote to raise and appropriate the sum of \$10,281.02 and to authorize the withdrawal of said sum from the Revenue Sharing Fund Established under provision of the State & Local Assistance Act of 1972 and to expend the same as follows:
Town Hall & Other Buildings \$6,000.00
Summer & Winter Maintenance 4,281.02

5. To see if the Town will vote to instruct the Board of Selectmen and the Town Treasurer to borrow money in order to defray Town charges in anticipation of taxes for the ensuing year.
6. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend without further action of the Town Meeting money from the State, Federal, or other governmental unit or a private source which may become available during the fiscal year.
7. To see if the Town will vote to instruct the Board of Selectmen to hire a private auditing firm of accountants to audit the town books, and to make an appropriation of no more than \$4,000.00 to cover the costs of the same.
8. To see if the Town will adopt the provisions of RSA 72:1-C which authorizes any town or city to elect not to assess, levy or collect a resident tax.
9. To see what action the town wishes to take regarding the appointment of an official dog officer to enforce any and all state laws pertinent to dogs.
10. To see if the Town will vote to withdraw a sum of money, not to exceed the amount already established in the Trust Fund for the purpose of purchasing a monument in honor of those who served in the Armed Forces during World War II, the Korean Conflict and the Vietnam War.
11. To see if the Town will vote to adopt the provisions of RSA 72:37 for the exemption for the blind from property taxes. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000.00. (Ballot vote required)
12. To see if the Town will vote to raise and appropriate the sum of \$12,000.00 for the purchase of a new police cruiser from the State of N.H. Bid Purchaser, with related equipment and rustproofing.
13. To see what action the Town wishes to take on a parcel of real estate taken by a Tax Collector's Deed for non payment of taxes. The property is known as the former Bouchard residence.

14. To see if the Town will vote to raise and appropriate monies to be placed in an interest bearing account and to be designated for the purchase of a new fire truck and/or fire equipment for the North Stratford Volunteer Fire Department.
15. To see if the Town will vote to raise and appropriate the sum of \$ for landfill fees and \$ for the garbage collection from Ray O. Parker & Son, Inc. of Vermont.
16. To see if the Town will vote to adopt the new Floodplain Management Ordinance as prepared and proposed by the Federal Emergency Management Agency to keep the Town in compliance for continued program eligibility.
17. To see if the Town will vote to raise and appropriate the sum of \$375.00 for the support of Ambulance District A-1.
18. To see if the Town will vote to raise and appropriate the sum of \$694.00 for the support of the North Country Council, Inc.
19. To see if the Town will vote to raise and appropriate the sum of \$200.00 for developmental services and \$750.00 for community mental health by Upper Connecticut Valley Mental Health Services.
20. To see if the Town will vote to raise and appropriate the sum of \$2,100.00 for operating expenses and matching funds for the Upper Connecticut Valley Hospital to help defray the costs of maintaining standby alert personnel to cover medical emergencies.
21. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for operating expenses and matching funds for the Northern Coos Community Health Association.
22. To see if the Town will vote to raise and appropriate the sum of \$950.00 for the support of the Community Action Outreach Program.
23. To hear reports of agents, officers and committees heretofore chosen and to taken any action on same.

24. To transact any other business that may legally come before said meeting.

Given under our hands and seal this 16th day of February in the year of our Lord, Nineteen Hundred and Eighty Seven (1987).

James H. Chapple
Clement E. Knowlton
Paul R. Hawley

Selectmen of Stratford

A true copy of Warrant Attest:

James H. Chapple
Clement E. Knowlton
Paul R. Hawley

Selectmen of Stratford

1987 BUDGET

Section I Purpose of Appropriation	Approp. Prev. FY '86	Approp. Prev. FY '86	Appropriation Ensuing FY '87
<u>GENERAL GOVERNMENT:</u>			
Town Officers Salaries..	21,500.00	21,292.42	22,000.00
Town Officers Expenses....	5,000.00	7,749.92	10,000.00
Elec.&Reg. Expenses.....	1,500.00	1,587.74	1,000.00
Cemetaries.....	1,000.00	995.40	1,250.00
Town Hall & Other Bldgs..	11,000.00	10,863.36	11,000.00
Planning & Zoning.....	200.00	220.12	750.00
Legal Expenses.....	1,500.00	895.92	1,500.00
<u>PROTECTION OF PERSONS & PROPERTY:</u>			
Police Dept.....	18,500.00	18,216.63	18,500.00
Fire Department.....	19,000.00	18,247.69	19,000.00
Civil Defense.....	400.00	355.20	400.00
<u>HIGHWAYS & BRIDGES:</u>			
Town Maintenance(Summer)	10,000.00	9,473.72	11,500.00
Town Maintenance(Winter)	18,500.00	15,768.76	18,500.00
Gen. Exp. of Highway.....	200.00	203.80	225.00
Street Lighting.....	9,000.00	8,627.25	9,000.00
<u>HEALTH DEPT. INC. NURSE:</u>			
Health Dept.....	50.00	-0-	50.00
Town Nurse Expenses.....	6,000.00	6,000.00	6,000.00
Vital Statistics.....	35.00	17.00	35.00
Town Dump.....	500.00	582.50	600.00
<u>PUBLIC WELFARE:</u>			
Town Poor.....	4,000.00	1,896.86	3,000.00
<u>LIBRARIES:</u>			
.....	2,100.00	2,100.00	2,100.00
<u>CULTURE & RECREATION:</u>			
Parks & Recreation.....	6,500.00	7,404.78	8,000.00
Patriotic purposes.....	500.00	404.15	500.00
<u>DEBT SERVICE:</u>			
Principal Long Term Note	35,951.00	35,951.00	35,000.00
Interest Long Term Note	21,701.00	21,701.00	20,058.00
Interest-Tax Notes	7,000.00	1,038.20	3,000.00
<u>CAPITAL OUTLAY:</u>			
Revenue Sharing(Contra) (12,105.65)		(6,905.02)	(10,281.02)
<u>MISCELLANEOUS:</u>			
Municipal Water Dept.....	5,500.00	6,393.44	5,500.00
Municipal Sewer Dept.....	1,000.00	11,045.78	17,500.00
FICA, Ret.&Pensions.....	4,500.00	4,773.12	4,800.00
Insurance.....	6,000.00	12,478.00	13,000.00
Total Appropriations...	217,637.00	226283.76	243768.00

Section II
Sources of Revenues

	Est. Revenues Prev. FY '86	Actual Revenues Prev. FY '86	Est. Revenues Ensuing FY '87
<u>TAXES:</u>			
Resident Taxes.....	4,000.00	4,360.00	4,000.00
National Bank Stock..	10.00	13.00	10.00
Yield Taxes.....	8,000.00	12,569.32	8,000.00
Int. & Penalties.....	5,000.00	13,000.00	5,000.00
Land Use Change Tax..	-0-	400.00	-0-
<u>STATE & FEDERAL:</u>			
Shared Revenues.....	50,000.00	54,828.00	50,000.00
Highway Block Grant..	5,000.00	10,944.00	7,000.00
Railroad Tax.....	500.00	2,609.00	500.00
Reimb. Sewer Bond....	50,010.00	50,010.00	47,617.00
Reimb. Road Toll....	-0-	362.60	-0-
Reimb. Step III.....	-0-	6,600.00	-0-
<u>LICENSES & PERMITS:</u>			
Motor Vehicle Fees..	20,000.00	33,392.00	22,000.00
Dog Licenses.....	100.00	752.00	500.00
Business licen. & fees..	25.00	5.00	10.00
Pistol Permits.....	-0-	40.00	-0-
Planning Board.....	-0-	812.00	
<u>CHARGES FOR SERVICES:</u>			
Income from Dept.....	2,300.00	2,300.00	2,300.00
Rent of Town Property	500.00	3,685.00	1,000.00
Sale of Histories....	-0-	340.00	-0-
Var. Refunds Insurance	-0-	2,507.94	-0-
<u>MISC. REVENUES:</u>			
Summer Rec. Program...	-0-	1,042.31	-0-
Welfare Reimb.....	-0-	194.90	-0-
Income Water Dept....	5,000.00	5,418.00	5,000.00
Income Sewer Dept....	-0-	9,490.00	17,500.00
Rev. Sharing (Contra) (12,105.65)		(6,905.02)	(10,281.02)
Surplus.....	30,000.00	44,331.00	25,000.00
<u>TOTAL REVENUES from all sources except property taxes:</u>			
	\$180,445.00		\$195,437.00
<u>Amount to be raised by taxes:</u>			
	37,192.00		48,331.00
<u>TOTALS:.....</u>	<u>\$217,637.00</u>		<u>\$243,768.00</u>

TAXES ASSESSED AND TAX RATE 1986

Statements of Appropriations:

Town Officers' salaries	20,500.00
Town officers' expenses	5,000.00
Election & Registration Expenses	1,500.00
Cemeteries	1,000.00
General Government Buildings	11,000.00
Planning & Zoning	200.00
Legal Expenses	1,500.00
Art. #4 Rev. Sharing-Town Hall	4,502.00
Art.#4 Rev. Sharing-Tax Map Update	2,100.00
Art.#7 Town Audit	3,500.00
Police Department	18,500.00
Fire Department	19,000.00
Civil Defense	400.00
Town Maintenance	28,500.00
General Highway Dept. Expenses	200.00
Street Lighting	9,000.00
Art.#4 Rev. Sharing-Highways & Bridges	5,500.00
Art.#14 class road change Mason Rd.	1,200.00
Garbage Removal	500.00
Art.#19 Landfill fee & Garbage pick up	28,500.00
Health Department	6,050.00
Hospitals & Amb. Ambulance Dist. A-1	375.00
Vital Statistics	35.00
Art.#11 Upper Conn.Valley Mental Health	950.00
Art.#12 N.Coos Comm. Health Assoc.	2,000.00
Art.#13 Comm.Action Outreach Program	900.00
General Assistance	4,000.00
Library	2,100.00
Parks and Recreation	6,500.00
Patriotic Purposes	500.00
Art.#16 Prof. Forester Cost-share	500.00
Prin. Long Term Bonds & Notes	35,951.00
Interest Exp. Long Term Bonds & Notes	21,701.00
Interest Exp. Other Temporary Loans	7,000.00
Municipal Water Department	5,500.00
Municipal Sewer Department	1,000.00
FICA Ret.& Pension Contributions	4,500.00
Insurance	6,000.00
 TOTAL APPROPRIATIONS	 \$267,664.00

REVENUES

Resident Taxes	5,530.00
National Bank Stock Taxes	10.00
Yield Taxes	11,254.00
Interest & Penalties	9,000.00
Inventory Penalties	70.00
Land Use Change Tax	400.00
Shared Revenue-Block Grant	54,828.00
Highway Block Grant	10,944.23
Railroad Tax	2,609.00
Road Toll Refund	244.52
Step III Reimbursements	6,600.00
State Reimb. on Bond Prin. & Int.	50,010.00
Motor Vehicle Permits	25,000.00
Dog Licenses	149.00
Business Licenses, Permits & Filing	20.00
Income From Departments	13,140.00
Welfare Reimbursement	175.00
Planning Board	421.00
Sale of Town Histories	170.00
Interests on Deposits	3,500.00
Donation-Fire Dept. Bloomfield	1,000.00
Donation-Fire Dept. Maidstone	500.00
Donation-Fire Dept. Columbia	300.00
Donation-Fire Dept. Brunswick	500.00
Income from Water Dept.	5,418.00
Revenue Sharing Fund	12,102.00
Surplus	44,331.00

TOTAL REVENUES	\$249,225.75
----------------	--------------

Total Town Appropriations	267,664.00
Total Revenues & Credits	249,226.00
Net Town Appropriations	18,438.00
Net School Tax Assessments	397,187.00
County Tax Assessment	52,912.00
Total of Town, School & County	468,537.00
DEDUCT Total Business Profits Tax	103,071.00
ADD War Service Credits	3,000.00
ADD Overlay	16,543.00
Property Taxes To Be Raised	385,009.00

Tax Rate:

Municipal:	\$ 2.03
School	25.98
County	<u>3.78</u>
Combined Rate	31.79

CARRI - PLODZIK - SANDERSON
Accountants & Auditors
AUDITOR'S REPORT ON FINANCIAL
PRESENTATION

To The Members of the Board of Selectmen
Town of Stratford
Stratford, N.H.

We have examined the general purpose financial statements of the Town of Stratford, New Hampshire and the combining fund financial statements of the Town as of and for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Stratford, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining fund financial statements referred to above present fairly the financial position of each of the funds of the Town of Stratford, New Hampshire, at December 31, 1986, and the results of operating of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining fund financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of addi-

tional analysis and is not a required part of the financial statements of the Town of Stratford, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose and combining fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective funds taken as a whole.

ss A. Bruce Carri CPA

AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

We have examined the general purpose financial statements of the Town of Stratford, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated January 29, 1987. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Budgeting Cycle
- Assessing, Levying and Collecting Taxes
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Acquisition

Federal Financial Reports

The management of the Town of Stratford, New Hampshire is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. During the year ended December 31, 1986, the Town of Stratford, New Hampshire had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

1. Department of the Treasury - State and local government fiscal assistance - General Revenue Sharing
2. Department of the Interior - Department of Resources and Economic Development - Back Street River Park Project Grant.
3. Environmental Protection Agency - Sewer Facilities Construction Grant

With respect to internal control systems used in administering these nonmajor federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such

errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Stratford, New Hampshire, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Stratford, New Hampshire, did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Stratford, New Hampshire. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Stratford, New Hampshire.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program.

This report is intended solely for the use of management and the applicable state and federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Stratford, New Hampshire, is a matter of public record.

AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING

We have examined the general purpose financial statements of the Town of Stratford, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated January 29, 1987. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of

Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Stratford, New Hampshire is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor federal financial assistance programs to determine the Town's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that for the transactions and records tested the Town of Stratford, New Hampshire complied with the laws and regulations referred to above. Our testing was more limited than would be necessary to express an opinion on whether the Town of Stratford, New Hampshire administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Town of Stratford, New Hampshire had violated laws and regulations other than those laws and regulations for which we noted violations in our testing referred to above.

AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

We have examined the general purpose financial statements of the Town of Stratford, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated January 29, 1987. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

ss

A. Bruce Carri CPA

This image shows a single sheet of white paper with horizontal blue or grey ruling lines, typical of notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

EXHIBIT A TOWN OF STRATFORD

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1986

ASSETS	Governmental Fund Types		
	General	Special Revenue	Capital Projects (Sewer Facilities Construction)
Cash	\$ 96,204	\$50,440	\$ 46,575
Investments, At Cost			
<u>Receivables</u>			
Taxes	160,185		
Accounts	561	1,350	
Due From Other Governments		34,014	61,100
Due From Other Funds	13,575	5,198	107
Prepaid Expenses		5,881	
Amount To Be Provided For			
Retirement of General Long-Term Debt			
 TOTAL ASSETS	 \$270,525	 \$96,883	 \$107,782
 <u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,544	\$	\$ 67,844
Retainage Payable			40,810
Yield Tax Security Deposits			
Federal Aid Tax			
Anticipation Notes Payable			60,000
Due To Other Governments	123,678		
Due To Other Funds	5,305	13,575	
Tax Anticipation Notes Payable	85,000		
General Obligation Bonds Payable			
Total Liabilities	<u>217,527</u>	<u>13,575</u>	<u>168,654</u>
 <u>Fund Equity</u>			
<u>Fund Balances (Deficit)</u>			
Reserved For Encumbrances			
Reserved For Endowments			
<u>Unreserved</u>			
Designated For Capital			
Acquisitions (Note 7)			(60,872)
Undesignated	52,998	83,308	
Total Fund Equity	<u>52,998</u>	<u>83,308</u>	<u>(60,872)</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$270,525	 \$96,883	 \$107,782

Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)	
		December 31, 1986	December 31, 1985
Trust	General Long- Term Debt		
\$168,867	\$	\$362,086	\$ 467,883
435		435	250
		160,185	111,959
		1,911	561
		95,114	198,725
		18,880	463
		5,881	
	290,000	290,000	325,951
\$169,302	\$290,000	\$934,492	\$1,105,792
\$	\$	\$ 71,388	\$ 2,051
		40,810	89,094
			1,530
		60,000	213,000
97,012		220,690	242,803
		18,880	463
		85,000	
	290,000	290,000	325,951
97,012	290,000	786,768	874,892
56,653		56,653	248,915
			36,901
15,637		(45,235)	13,998
		136,306	(68,914)
72,290		147,724	230,900
\$169,302	\$290,000	\$934,492	\$1,105,792

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B TOWN OF STRATFORD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1986

	Governmental Fund Types		
	General	Special Revenue	Capital Projects (Sewer Facilities Construction)
<u>Revenues</u>			
Taxes	\$414,773	\$	\$
Intergovernmental Revenues	221,826	8,346	210,100
Licenses and Permits	35,043		
Charges For Services	10,746		
Miscellaneous	8,120	11,196	1,642
<u>Other Financing Sources</u>			
Interfund Transfers	6,905	2,216	
Proceeds of Long-Term Bonds			
<u>Total Revenues and Other Sources</u>	<u>697,413</u>	<u>21,758</u>	<u>211,742</u>
<u>Expenditures</u>			
General Government	65,943		
Public Safety	36,433		
Highways, Streets, Bridges	33,234		
Sanitation	28,469	13,225	
Health	10,225		
Welfare	1,728		
Culture and Recreation	6,767	27,970	
<u>Debt Service</u>			
Principal	35,951		
Interest	22,739		
Capital Outlay	6,905		265,852
Summer Food Service Program		3,571	
Miscellaneous	6,394		
<u>Other Uses</u>			
Interfund Transfers	2,216	6,905	
Intergovernmental Transfers	450,099		
<u>Total Expenditures and Other Uses</u>	<u>707,103</u>	<u>51,671</u>	<u>265,852</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(9,690)	(29,913)	(54,110)
<u>Fund Balances (Deficit) - January 1</u>	<u>62,688</u>	<u>113,221</u>	<u>(6,762)</u>
<u>Fund Balances (Deficit) - December 31</u>	<u>\$ 52,998</u>	<u>\$ 83,308</u>	<u>(\$ 60,872)</u>

Totals (Memorandum Only)	
December 31, 1986	December 31, 1985
\$ 414,773	\$ 435,119
440,272	1,470,338
35,043	31,463
10,746	9,611
20,958	12,239
9,121	24,386
	<u>325,951</u>
<u>930,913</u>	<u>2,309,107</u>
65,943	70,819
36,433	33,642
33,234	35,812
41,694	25,703
10,225	10,320
1,728	4,482
34,737	14,637
35,951	293
22,739	
272,757	1,629,092
3,571	
6,394	4,624
9,121	24,386
<u>450,099</u>	<u>447,170</u>
<u>1,024,626</u>	<u>2,300,980</u>
(93,713)	8,127
<u>169,147</u>	<u>161,020</u>
\$ 75,434	\$ 169,147

The accompanying notes are
an integral part of these financial statements.

EXHIBIT C

TOWN OF STRATFORD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1986

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$408,273	\$414,773	\$ 6,500
Intergovernmental Revenues	228,307	221,826	(6,481)
Licenses and Permits	25,590	35,043	9,453
Charges For Services	9,728	10,746	1,018
Miscellaneous	5,975	8,120	2,145
<u>Other Financing Sources</u>			
Interfund Transfers	12,102	6,905	(5,197)
<u>Total Revenues and Other Sources</u>	<u>689,975</u>	<u>697,413</u>	<u>7,438</u>
<u>Expenditures</u>			
General Government	71,243	65,943	5,300
Public Safety	37,900	36,433	1,467
Highways, Streets, Bridges	38,900	33,234	5,666
Sanitation	29,000	28,469	531
Health	10,310	10,225	85
Welfare	4,000	1,728	2,272
Culture and Recreation	7,500	6,767	733
<u>Debt Service</u>			
Principal	35,951	35,951	
Interest	28,701	22,739	5,962
Capital Outlay	12,102	6,905	5,197
Summer Food Service Program			
Miscellaneous	5,500	6,394	(894)
<u>Other Uses</u>			
Interfund Transfers	3,100	2,216	884
Intergovernmental Transfers	450,099	450,099	
<u>Total Expenditures and Other Uses</u>	<u>734,306</u>	<u>707,103</u>	<u>27,203</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(44,331)	(9,690)	34,641
<u>Fund Balances - January 1</u>	<u>62,688</u>	<u>62,688</u>	
<u>Fund Balances - December 31</u>	<u>\$ 18,357</u>	<u>\$ 52,998</u>	<u>\$34,641</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$408,273	\$414,773	\$ 6,500
12,021	8,346	(3,756)	240,409	230,172	(10,237)
			25,590	35,043	9,453
	11,196	11,196	9,728	10,746	1,018
			5,975	19,316	13,341
3,100	2,216	(884)	15,202	9,121	(6,081)
15,202	21,758	6,556	705,177	719,171	13,994
			71,243	65,943	5,300
			37,900	36,433	1,467
			38,900	33,234	5,666
1,000	13,225	(12,225)	30,000	41,694	(11,694)
			10,310	10,225	85
			4,000	1,728	2,272
2,100	27,970	(25,870)	9,600	34,737	(25,137)
			35,951	35,951	
			28,701	22,739	5,962
			12,102	6,905	5,197
	3,571	(3,571)		3,571	(3,571)
			5,500	6,394	(894)
12,102	6,905	5,197	15,202	9,121	6,081
			450,099	450,099	
15,202	51,671	(36,469)	749,508	758,774	(9,266)
	(29,913)	(29,913)	(44,331)	(39,603)	4,728
113,221	113,221		175,909	175,909	
\$113,221	\$ 83,308	(\$29,913)	\$131,578	\$136,306	\$ 4,728

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B

TOWN OF STRATFORD

All Trust Funds
Combining Balance Sheet
December 31, 1986

	<u>Trust Funds</u>		<u>Capital Reserve Funds</u>	<u>Totals</u>	
	<u>Expendable</u>	<u>Non expendable</u>		<u>12-31-1986</u>	<u>12-31-1986</u>
ASSETS					
Cash	\$14,067	\$42,151	\$112,649	\$168,867	\$103,939
Investments, At Cost		435		435	250
TOTAL ASSETS	\$14,067	\$42,586	\$112,649	\$169,302	\$104,189
LIABILITIES AND FUND BALANCES					
<u>Liabilities</u>					
Due To Other Governments	\$	\$	\$ 97,012	\$ 97,012	\$ 42,436
<u>Fund Balances</u>					
Reserved For Endowments	14,067	42,586		56,653	47,755
Unreserved					
Designated For Capital Acquisitions			15,637	15,637	13,998
Total Fund Balances	14,067	42,586	15,637	72,290	61,753
TOTAL LIABILITIES & FUND BALANCES	\$14,067	\$42,586	\$112,649	\$169,302	\$104,189

TOWN OF STRATFORD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

Note 1 - Summary of Significant Accounting Policies

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Funds- The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

SPECIAL REVENUE FUNDS- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Back Street River Park Project Grant, North Stratford Library, Laura P. Johnson Library, Summer Food Service Program, and Sewer Department Funds.

CAPITAL PROJECTS FUNDS- Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from federal and state grants.

FIDUCIARY FUNDS

TRUST FUNDS- Trust Funds are used to account

for the assets held in trust by the Town for others.

TOWN OF STRATFORD NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

B. Account Groups (Fixed Assets) and Long-Term Liabilities

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. BUDGETARY ACCOUNTING

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings.

The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1986, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	<u>\$44,331</u>

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. There were no encumbrances at December 31, 1986.

E. Cash and Investments

At year end, the carrying amount and bank balance of the Town's deposits was \$362,086. Of this balance, \$313,235 was covered by federal depository insurance and \$48,851 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption cash and equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only by deposit in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire

bonds or notes.

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>
Corporate Stocks	\$435
	<hr/>

F. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

G. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Stratford School District and Coos County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the General Fund as inter-governmental transfers.

H. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1986, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Stratford annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1986 was \$16,543 and expenditures amounted to \$5,420.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues

interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

I. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

J. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1986 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$13,575	\$ 5,305
<u>Special Revenue Funds</u>		
Federal Revenue Sharing	5,198	
Sewer Department Fund		13,225
Back Street River		
Park Project Grant Fund		350
<u>Capital Projects Fund</u>		
Sewer Facilities		
Construction Phase	107	
<u>Totals</u>	<u>\$18,880</u>	<u>\$18,880</u>
	<u> </u>	<u> </u>

K. Intergovernmental Receivables

The intergovernmental receivables at December 31, 1986 consist of the following:

<u>Special Revenue Fund</u>	
Back Street River	
Park Project Grant Fund	\$34,014
	<u> </u>
<u>Capital Projects Fund</u>	
Environmental Protection Agency	\$61,100
	<u> </u>

Note 2 - Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1986.

TOWN OF STRATFORD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

General Obligation Debt

Long-Term Debt	
Payable January 1, 1986	\$325,951
Long-Term Debt Retired	<u>35,951</u>
Long-Term Debt	
Payable December 31, 1986	<u>\$290,000</u>
Long-Term debt payable at December 31, 1986 is comprised of the following individual issue:	

General Obligation Debt

1985 Sewer Bonds payable in annual installments of \$35,951 on November 15, 1986, \$35,000 through November 15, 1990, \$30,000 through Nov15, '95 interest at a variable rate averaging 7.15% \$290,000

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest payments, are as follows:

Annual Requirements to Amortize Long-Term Debt

<u>Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1987	\$ 35,000	\$ 20,058	\$ 55,058
1988	35,000	18,045	53,045
1989	35,000	15,875	50,875
1990	35,000	13,600	48,600
1991	30,000	11,220	41,220
1992-1995	<u>120,000</u>	<u>22,980</u>	<u>142,980</u>
<u>Totals</u>	<u>\$290,000</u>	<u>\$101,778</u>	<u>\$391,778</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Note 3 - Capital Reserve Funds

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1986 are as follows:

<u>Purpose</u>	
North Stratford Memorial Fund	\$ 9,191
Stratford Hollow Memorial Fund	6,446
School Funds	<u>97,012</u>
<u>Total</u>	<u>\$112,649</u>

Note 4 - Pension Plan

The Town has no full-time employees and does not participate in any form of pension plan or retirement program.

Note 5 - Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1986 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Funds	\$22,285	\$ 4,330
Rollin Baldwin Fund	1,001	4,036
Helen Brown Fund	10,000	2,370
John C. Hutchins Prize Fund	1,000	196
Morrison, Everett & Louise Scholarship Fund	500	120
Irene Carrier Stevens Scholarship Fund	2,500	634
Nugent Bernard Fund	5,000	64
Mason Grant Fund	300	17
Libraries		<u>2,300</u>
<u>Totals</u>	<u>\$42,586</u>	<u>\$14,067</u>

Note 6 - Litigation

At December 31, 1986, the Town was involved in one case being litigated.

TOWN OF STRATFORD

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

This matter pertains to a land damage appeal filed against the Town in connection with a condemnation by the Town of a parcel of land incidental to the present municipal sewer project. At the present time, the outcome of the case cannot be determined.

NOTE 7 - CAPITAL PROJECTS FUND

Project Deficit

The deficit in the Capital Projects Fund at December 31, 1986 is as follows:

Sewer Facilities Construction	<u>\$60,872</u>
-------------------------------	-----------------

Generally, these deficits arise because of the application of generally accepted accounting principles to the financial reporting for such funds.

Grant Revenues have been accrued based on total eligible costs to date on the project according to engineering reports. Project costs which are ultimately deemed ineligible, if any, will be satisfied by subsequent year Town appropriations.

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SCHEDULE 1 TOWN OF STRATFORD GENERAL FUND

Statatement of Estimated and Actual Revenues For The
Fiscal Year Ended December 31,1986

<u>REVENUES</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>Over (Under) BUDGET</u>
<u>TAXES</u>			
Property & Inventory	\$382,009	\$382,009	\$
Resident	5,530	5,700	170
National Bank Stock	10	13	3
Yeild	11,254	12,845	1,591
Land Use Change	400	406	6
Interest &Penalties on			
Taxes	9,070	13,800	4,730
TOTAL TAXES	408,273	414,773	6,500
	=====	=====	=====
<u>INTERGOVERNMENTAL REVENUES</u>			
<u>State</u>			
Shared Revenues	54,828	54,828	
Railroad Tax	2,609	2,610	1
State Aid Water			
Pollution Projects	50,010	50,010	
Business Profits Tax	103,071	103,071	
Highway Block Grant	10,944	10,944	
Other Reimbursements	6,845	363	(6,481)
TOTAL INTERGOVERNMENTAL			
REVENUES	228,307	221,826	(6,481)
	=====	=====	=====
<u>LICENCE&PERMITS</u>			
Motor Vehicle Permit			
Fees	25,000	33,392	8,392
Dog Licenses	149	752	603
Business Licence,			
Permits & Fees	20	37	67
Planning Board Fees	421	812	391
TOTAL LICENSES &PERMITS	25,590	35,043	9,453
	=====	=====	=====
<u>CHARGES FOR SERVICES</u>			
Income From Departments	1,000	1,748	748
Rent of Town Property	3,140	3,240	100
Water Rents	5,418	5,418	
Sale of Town Histories	170	340	170
TOTAL CHARGES FOR			
SERVICES	9,728	10,746	1,018
	=====	=====	=====
<u>MISCELLANEOUS REVENUES</u>			
Interest On Deposits	3,500	5,925	2,425
Donations	2,300	2,000	(300)
Other Reimbursements	175	195	20
TOTAL MISCELLANEOUS			
REVENUES	5,975	8,120	2,145
	=====	=====	=====

SCHEDULE 1 (CONTINUED)
TOWN OF STRATFORD
GENERAL FUND

Statement of Estimated and Actual Revenues For The
Fiscal Year Ended December 31,1986

<u>REVENUES</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
Other Financing Sources			
Operating Transfers In			
Special Revenue Fund			
Revenue Sharing Fund	12,102	6,905	(5,197)
TOTAL REVENUES	\$689,975	\$697,413	\$7,438
		=====	=====
Fund Balance Used To			
Reduce Tax Rate	44,331		
TOTAL REVENUES and			
USE of FUND BALANCE	\$734,306		
	=====		

SCHEDULE 2 **TOWN OF STRATFORD** **GENERAL FUND**

Statement of Appropriations and Expenditures For The
Fiscal Year Ended December 31, 1986

	Appropriation 1986	Expenditures Net of Refunds	(Over) Under Budget
GENERAL GOVERN- MENT			
<u>Town Officers'</u>			
Salaries	\$20,500	\$21,292	(\$ 792)
<u>Town Officers'</u>			
Expense	5,000	7,446	(\$ 2,446)
<u>Election&Regist-</u>			
ration Expenses	1,500	1,588	(88)
<u>Cemeteries</u>	1,000	995	5
<u>General Grover-</u>			
ment Buildings	11,000	9,948	1,052
<u>Audit</u>	3,500	3,500	
<u>Planning&Zoning</u>	200	214	(14)
<u>Legal Expenses</u>	1,500	896	604
<u>FICA &RET</u>	4,500	4,590	(90)
<u>Insurance</u>	6,000	10,054	(4,054)
<u>Overlay</u>	16,543	5,420	11,123
<u>TOTAL GENERAL</u>			
<u>GROVERNMENT</u>	71,243	65,943	5,300
<u>Public Safety</u>			
<u>Police Dept.</u>	18,500	17,763	737
<u>Fire Dept.</u>	19,000	18,315	685
<u>Civil Defence</u>	400	355	45
<u>TOTAL PUBLIC</u>			
<u>SAFETY</u>	37,900	36,433	1,467
<u>Highways, St. & Bridges</u>			
<u>Town Maintenance</u>	29,700	25,195	4,505
<u>Gen. Hghs Dept Exp.</u>	200	142	58
<u>Street Lighting</u>	9,000	7,897	1,103
<u>TOTAL HGHS, ST & Bridges</u>	38,900	33,234	5,666
<u>Sanitation</u>			
<u>Solid Waste Disp.</u>		594	(594)
<u>Garbage Removal</u>	29,000	27,875	1,125
<u>TOTAL SANITATION</u>	29,000	28,469	531
<u>Health</u>			
<u>Health Dept.</u>	6,050	6,000	50
<u>Hospitals & Ambs.</u>	375	375	
<u>CA Outreach Program</u>	900	900	
<u>UCV Mental Health</u>	950	950	
<u>NCC Com. Health</u>	2,000	2,000	
<u>Vital Statistics</u>	35		35
<u>TOTAL HEALTH</u>	10,310	10,225	85

SCHEDULE 2 (Continued)
TOWN OF STRATFORD
General Fund
Statement of Appropriations and
Expenditures
For The Fiscal Year Ended December 31, 1986

	APPROPS. 1986	Expend. Net of Refunds	(Over) Under Budget
<u>Welfare</u>			
General Assistance	4,000	1,728	2,272
<u>Culture & Recreation</u>			
Parks & Recreation	6,500	6,363	137
Patriotic Purposes	500	404	96
Conservation Comm.	500		500
Total Culture & Recr.	7,500	6,767	733
<u>Debt Service</u>			
Prin. Long Term Bonds	35,951	35,951	
Int. Exp. Long T. Bonds	21,701	21,701	
Interest Expense			
Tax Antic. Notes	7,000	1,038	5,962
Total Debt Service	64,652	58,690	5,962
<u>Capital Outlay</u>			
Town Hall Renovations	4,502	4,503	(1)
Improvements To			
Highways & Bridges	5,500	2,402	3,098
Tax Map Update	2,100		2,100
Total Capital Outlay	12,102	6,905	5,197
<u>Operating Transfers Out</u>			
<u>Interfund Transfers</u>			
Library	2,100	2,100	
Sewer Dept. Fund	1,000		1,000
Summer Food Service F.		116	(116)
<u>Intergovernmental</u>			
<u>Transfers</u>			
School District Assessment	397,187	397,187	
County Assessment	52,912	52,912	
Total Oper. Trans. Out	453,199	452,315	884
<u>Miscellaneous</u>			
Munic. Water Dept.	5,500	6,394	(894)
<u>Total Appropriations & Operating Transfers</u>			
<u>Out</u>	\$734,306	\$707,103	\$27,203

SCHEDULE 3 **TOWN OF STRATFORD** **GENERAL FUND**

Statement of Changes in Unreserved-Undesignated Fund
Balance

For The Fiscal Year Ended December 31, 1986

Unreserved-Undesignated

<u>Fund Balance-Jan. 1, 1986</u>	\$62,688
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Deductions

Unreserved Fund Balance	
Used To Reduce 1986 Tax Rate	44,331
	\$18,357

Additions

<u>1986 Budget Summary</u>	
Revenue Surplus (Schedule 1)	7,438
Unexpended Balance of	
Appropriations (Schedule 2)	27,203
1986 Budget Surplus	<u>34,641</u>

Unreserved-Undesignated

<u>Fund Balance-Dec. 31, 1986</u>	\$52,998
	=====

SCHEDULE 5

Federal Revenue Sharing Fund

Statement of Revenues, Expenditures and Changes in
Fund Balance For The Fiscal Year Ended 12-31-1986

<u>Revenues</u>		
Entitlement Payments	\$4,784	
<u>Interest</u>	<u>294</u>	
Total Revenues		\$ 5,078
 <u>Expenitures</u>		
Town Hall Renovation	\$4,503	
Improvements to		
<u>Highways & Bridges</u>	<u>2,402</u>	
Total Expenditures		<u>6,905</u>
Excess of Revenues Over		
(Under Expenditures)		(1,827)
 Fund Balance - January 1		 <u>12,103</u>
Fund Balance - December 31		\$10,276

SCHEDULE 6

Summer Food Service Program Fund

Statement of Revenues, Expenditures and Changes in
Fund Balance For The Fiscal Year Ended 12-31-1986

<u>Revenues</u>		
State of New Hampshire	\$3,455	
<u>Other Sources</u>		
Interfund Transfer	<u>116</u>	
Total Revenues & Other Sources		\$3,571
<u>Expenditures</u>		
Food Purchases	\$2,020	
Salaries	1,539	
Other	<u>12</u>	
Total Expenditures		<u>3,571</u>
Excess of Revenues & Other		
Sources Over Expenditures		-0-
Fund Balance - January 1		-0-
Fund Balance - December 31		-0-

SCHEDULE 7 TOWN OF STRATFORD SUMMARY OF TAX WARRANTS

For The Fiscal Year Ended December 31, 1986

-Dr-	-----Levies of-----		
Uncollected Taxes-Jan 1, 1986	1986	1985	1984
<u>Property</u>	\$	\$76,961	\$
Resident		1,340	1,600
Yield		680	1,184
<u>Taxes Committed To Collector</u>			
Property	382,009		
Resident	5,450		
Yield	12,845		
National Bank Stock	13		
Land Use Charge	400		
<u>Added Taxes</u>			
Property		941	
Resident	170	50	80
Yield			34
<u>Interest Collected On</u>			
Delinquent Property Taxes	745	7,171	
Penalties On Resident Taxes	11	51	11
 TOTAL DEBITS	 \$401,643	 \$87,194	 \$2,909
 -CR-			
<u>REMITTANCES TO TREASURER</u>			
Property Taxes	252,807	77,893	\$
Resident Taxes	4,360	510	110
Yield Taxes	12,570		
National Bank Stock Taxes	13		
Land Use Change Taxes	400		
Interest On Delinquent Taxes	745	7,171	
Penalties On Resident Taxes	11	51	11
<u>Abatements Allowed</u>			
Property Taxes	1,059	9	
Resident Taxes	190	50	
Yield Taxes	147	425	
<u>Uncollected Taxes Dec 31 1986</u>			
Property	128,143		
Resident	1,070	830	1,570
Yield	128	255	1,218
 TOTAL CREDITS	 \$401,643	 \$87,194	 \$2,909
	=====	=====	=====

SCHEDULE 8 TOWN OF STRATFORD

Summary of Tax Sale Accounts
For The Fiscal Year Ended December 31.1986

-Dr-	-----Leves of-----		
	1985	1984	1983
Unredeemed Taxes-Jan 1 1986\$		\$20,591	\$ 9,603
Tax Sale of 1986	25,494		
Interest &Cost After Sale	404	1,817	3,591
TOTAL DEBITS	\$25,898	\$22,408	\$13,194
-Cr-	-----Leves of-----		
	1985	1984	1983
<u>Remittances To Treasurer</u>			
Redemptions	\$9,359	\$9,755	\$9,038
Interest &Cost After Sale	404	1,817	3,591
<u>Abatements Allowed</u>			22
<u>Deeded To Town During Year</u>			543
Unredeemed Taxes-			
December 31,1986	<u>16,135</u>	<u>10,836</u>	<u> </u>
TOTAL CREDITS	\$25,898	\$22,408	\$13,194
	=====	=====	=====

SCHEDULE 9 TOWN OF STRATFORD

Summary of Water Rent Warrants
For The Fiscal Year Ended December 31, 1986

-Dr-	Levy of 1986
<u>Water Rents Committed To Collector</u>	\$5,658
<u>Late Charges</u>	10
TOTAL DEBITS	<u>\$5,668</u>
-Cr-	
<u>Remittances To Treasurer</u>	
Water Rents	\$5,408
Late Charge	10
Abatements Allowed	250
TOTAL CREDITS	<u>\$5,668</u>

SCHEDULE 10
Summary of Sewer Rent Warrents
For The Fiscal Year Ended December 31, 1986

-Dr.-	Levy of 1986
Sewer Rents Committed To Collector	<u>\$10,470</u>
-Cr.-	
<u>Remittances to Treasurer</u>	
Sewer Rents	\$8,920
Abatements Allowed	200
Uncollected Sewer Rents-December 31, 1986	<u>1,350</u>
TOTAL CREDITS	<u>\$10,470</u>

SCHEDULE 11

TOWN CLERK'S REPORT 1986

6 Marriages

10 Births

9 Deaths

824 MOTOR VEHICLE PERMITS ISSUED:

\$33,392.00

DOG LICENSES ISSUED:

16 N.Male @ 3.50	56.00
59 Male @ 6.00	354.00
47 S.Female @ 3.50	164.50
34 Female @ 6.50	221.00
5 Elderly @ 2.00	10.00
1 Group License @ 20.	20.00
1 Partial	<u>3.00</u>
	828.50
Less Fees	81.50
Plus Penalties	5.00

752.00

	Filing Fees	5.00
11	1925 Town Histories	220.00
12	1973 Town Histories	120.00
1	Boat	5.00
4	Marriages	<u>52.00</u>
	Total	\$34,546.00

--Cr--

Remittances to Treasurer

Motor Vehicle Permits	33,392.00
Dog Licenses	752.00
Other Fees	<u>402.00</u>
	\$34,546.00

Respectively submitted,
Edna Fuller, Town Clerk

Fund Type	Balance 1-1-1986	Additions	With- Drawals	Balance 12-31-1986	Balance 1-1-1986	Additions	With- Drawals	Balance 12-31-1986	Balance of Principal & Income 12-31-1986
Cemetery Funds	\$21,900	\$	385	\$	22,285	\$	2,743	\$1,317	\$26,615
Helen Brown Fund	10,000				10,000		914	432	12,370
Rollin Baldwin F	1,001				1,001		2,386	1,740	5,037
John CHutchins P	1,000			\$	1,000		71	125	1,196
Everett & L Morrison	500				500		101	44	620
Irene C. Stevens	2,500				2,500		406	228	3,134
Bernard Nugent F		5,000			5,000		64	64	5,064
Grant Mason F		400	100		300		17	17	317
Library Trusts						2,094	206	2,300	2,300
Capital Reserve Funds									
N.S. Memorial Fund	5,336				5,336		962		9,191
S.H. Memorial Fund	5,154				5,154		677		6,446
School District F	34,102	50,000			84,102		4,576		97,012
								12,910	
<u>Totals</u>	\$81,493	\$55,785	\$100	\$137,178	\$22,696	\$12,942	\$3,514	\$32,124	169,302

SCHEDULE 12 TOWN OF STRATFORD

Town Trust Funds

DETAILED STATEMENT OF PAYMENTS 1986

Town Officers' Salaries

James H. Chapple.....	\$ 1,100.00
Clement E. Knowlton.....	1,100.00
Paul R. Hawley.....	1,100.00
Edna Fuller.....	3,920.50
Frances A. Hawley.....	9,499.88
Rhonda Smith.....	3,572.04
Charlotte Blodgett.....	750.00
Linda Renaud.....	250.00
	\$ 12,292.42

TOWN OFFICER'S EXPENSE

Registry of Deeds.....	\$ 163.05
N.E. Telephone Co.....	1,906.98
Edna Fuller.....	200.00
Frances Hawley.....	385.15
Lyndonville Office Equipment.....	1,387.45
N.H. Municipal Association.....	400.00
N.H. City & Town Clerks Assoc.....	12.00
N.H. Tax Collectors Association.....	25.00
N.H. Association of Assessing Officials	20.00
Postmaster, N.S.....	1,064.97
Loring, Short, & Harmon.....	86.90
Homestead Press.....	211.19
The News & Sentinel.....	45.80
The Coos County Democrat.....	67.80
Wheeler & Clark.....	29.70
Liebl Printing Co.....	564.00
M/S Printing Co.....	150.50
Equity Publishing Corp.....	132.20
Branham Publishing.....	30.30
Rhonda Smith.....	14.18
AT & T Information Systems.....	60.75
Clement Knowlton.....	181.25
National Market Reports.....	100.00
Charlotte Blodgett.....	280.00
Probate Court.....	2.00
Treasurer, State of N.H.....	49.95
Granite State Stamp.....	29.95
Paul Hawley.....	59.00
	\$ 7,685.52

ELECTION & REGISTRATION EXPENSES

The News & Sentinel.....	\$ 72.85
The North Country Publishing Corp.....	125.60
Nancy Marier.....	189.04
G. Sharon White.....	149.11
Marjorie Caron.....	147.32
Beverly Kettle.....	31.50
Mary Nugent.....	98.50
Daisy Bruno.....	98.50
Lorraine Goulet.....	98.50
Rhonda Smith.....	67.00
Lewis Allin.....	149.97
Laurence Hook, Sr.....	53.10
Future Homemakers of America.....	93.75
Marjorie Carrier.....	96.00
Nulhegan Ladies Auxilliary.....	117.00
	<u>\$ 1,587.74</u>

TOWN HALL & OTHER BUILDINGS

Stratford Oil Company.....	\$ 5,966.06
Public Service Co. of N.H.....	1,794.82
Daniel Hebert, Inc.....	1,386.39
Champagne's Cash Market.....	130.18
Ducet's Sporting Goods.....	26.50
Emerson & Son, Inc.....	10.93
Laurence Hook Sr.....	1,220.37
Treas. State of N.H.....	30.00
Darwin Fuller.....	2.59
Clement Knowlton.....	30.00
DeBanville's.....	74.52
Portland Glass.....	161.00
First Baptist Church.....	30.00
	<u>\$ 10,863.36</u>

REVENUE SHARING: TOWN HALL & OTHER BUILDINGS

Colebrook Carpet Center.....	\$ 966.00
Zax Signage.....	36.43
Parkhurst & Sons.....	54.94
Conrad Chapple.....	3,455.28
	<u>\$ 4,502.65</u>

MUNICIPAL AUDIT

Carri-Plodzik-Sanderson.....	\$ 3,500.00
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POLICE DEPARTMENT

Salaries:

John White.....	\$ 6,121.50
Colin Noyes.....	1,925.00
Helen Williams.....	1,718.75
Francis White.....	1,089.00
Francis Hopps, Jr.....	489.50
Stewart Walling.....	748.00
	<u>\$ 12,091.75</u>

Crosswalk:

Joseph Washburn.....	\$ 65.00
Lawrence Mayhew.....	460.00
Deanna Sherer.....	357.50
	<u>\$ 882.50</u>

Cruiser Expenses:

Burns Exxon.....	\$ 2,450.36
Kipp Alarm.....	340.66
Lewis Ford.....	73.00
Ossipee Mt. Electronics.....	137.10
John White, Reimbursement.....	15.50
Covell's Variety.....	11.30
George M. Stevens & Son Co.....	709.00
	<u>\$ 3,736.92</u>

Misc. Dept. Expenses:

N.E. Telephone Co.....	\$ 401.00
Simons Uniforms.....	142.95
AT & T.....	42.75
Village Gun Store.....	160.00
Emerson & Son Inc.....	5.33
Helen Williams, Reimbursement.....	15.08
D.L. G. Office Equipment.....	98.00
Crabapple Downs Kennel.....	300.00
Equity Publishing Corp.....	76.75
Ray's Gun Shop.....	263.60
	<u>\$ 1,505.46</u>

CIVIL DEFENSE

N.E. Telephone Co.....	\$ 316.95
AT & T.....	38.25
	<u>\$ 355.20</u>

PLANNING & ZONING

The News & Sentinel.....	\$ 32.50
North Country Publishing Corp.....	55.30
Registry of Deeds.....	132.32
Frances Hawley.....	64.40
	<u>\$ 284.52</u>

FIRE DEPARTMENT

Public Service Co. of N.H.....	\$ 1,285.42
N.E. Telephone Co.....	1,909.28
A T & T	897.31
George M. Stevens & Son Co.....	4,241.00
Inland Divers.....	159.07
Stratford Oil Company.....	5,915.04
Burns Exxon.....	348.76
Kipp Alarm Service.....	72.00
A.D. Sanel.....	171.54
Covell's Variety.....	18.35
Laurence Hook, Sr.....	36.80
Emerson & Son, Inc.....	63.32
Perras Lumber Co.....	129.47
	<hr/>
	\$ 15,247.36

Lawrence Curley.....	\$ 283.50
Roger Villa.....	18.75
Wade McKearney.....	22.50
Raymond Frizzell.....	15.00
Thurman Blodgett.....	3.75
Bryan McMann.....	7.50
Wayne Deyette.....	171.00
Patrick Curley.....	146.25
David Caron.....	33.75
Wayne Phillips.....	11.25
Kelly Kiel.....	3.50
Victoria Caron.....	18.75
Roger Stinson.....	4.75
Charles Stinson, Jr.....	3.75
Arthur McKearney.....	7.50
Marion Blodgett.....	25.00
Michael Bennett.....	528.96
John Kennett.....	171.01
Douglas Goodwin.....	354.38
Harvey Raymond.....	192.33
Albert Riff.....	98.88
John Washburn.....	94.71
Phillip Hurley.....	119.01
Paul Roth.....	90.96
Richard Shallow.....	171.08
Leonce Boivin.....	129.00
Marc Boivin.....	51.63
Hector Cote, Jr.....	77.00
David Potter.....	7.00
William Gaudette.....	9.63
Leonard Whiting.....	61.25
George Goulet.....	38.50
Floyd Bennett, Sr.....	3.50
Josephine Bennett.....	25.00
	<hr/>
	\$ 3,000.33

INSURANCE & BONDS

National Flood Insurance Program.....	\$ 264.00
Geo. M. Stevens & Son Co.....	4,972.00
N.H. Municipal Workers Trust.....	4,393.00
N.H. Insurance Group.....	67.00
Alexander & Alexander.....	2,782.00
	<u>\$ 12,478.00</u>

TOWN DUMP & GARBAGE REMOVAL

Laurence Hook, Sr.....	\$ 480.35
News & Sentinel.....	4.50
North Country Publishing Corp.....	14.30
Leonce Boivin.....	83.35
	<u>\$ 582.50</u>

Article #19 Rubbish Removal

Ray O. Parker & Sons, Inc.....	\$ 27,875.01
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HEALTH DEPARTMENT

Anita Marshall, Nurse.....	\$ 6,000.00
Ambulance District A-1 Art.#8.....	375.00
U.C.V. Mental Health Art.#11.....	950.00
Northern Coos Community Health Art.12.	2,000.00
Coos Community Action Program.....	900.00

VITAL STATISTICS

Edna Fuller, Clerk.....	\$ 12.50
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CEMETARIES

Laurence Hook, Sr.....	\$ 35.40
Oliver Arseneault.....	360.00
Paul Roth.....	600.00
	<u>\$ 995.40</u>

STREET LIGHTING

Public Service Co. of N.H.....	\$ 8,627.25
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GENERAL EXPENSE OF HIGHWAY

Public Service Co. of N.H.....	\$ 203.80
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DAMAGES & LEGAL EXPENSES

Hinkley, Donovan, Russell & Desjardins	\$ 2,223.42
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TOWN MAINTENANCE (Summer)

Laurence Hook, Sr.....	\$ 9,298.50
Burns Exxon.....	20.16
Stratford Auto Supply.....	7.00
Emerson & Son.....	8.76
Seaton Stone, SR.....	116.00
News & Sentinel.....	23.30
	<u>\$ 9,473.72</u>

TOWN MAINTENANCE (Winter)

Laurence Hook, Sr.....	\$ 9,705.88
David McMann.....	4,370.00
Public Service Co. of N.H.....	164.75
Seaton Stone, Sr.....	172.00
Alvin Daigneault.....	119.00
Carolyn Wood.....	126.00
McCullough Crushing	204.00
Charles Champagne.....	15.75
News & Sentinel.....	4.50
North Country Publishing Corp.....	57.20
Burns Exxon.....	60.48
Colebrook Chain Saw.....	44.20
Gould's Sales & Service.....	725.00
	<u>\$ 15,768.76</u>

REVENUE SHARING: HIGHWAYS & BRIDGES

Perras Lumber Co.....	\$ 519.20
Lawrence Sangravco.....	161.46
Emerson & Son, Inc.....	22.50
Town of Lancaster.....	131.25
Pike Industries.....	201.43
Kenneth Hook.....	315.00
International Salt Co.....	1,051.53
	<u>\$ 2,402.37</u>

MUNICIPAL WATER

Laurence Hook, Sr.....	\$ 2,093.09
Public Service Co. of N.H.....	251.29
Mike's Welding.....	135.00
N.H. Water Supply & Pollution Control.	253.00
John Danais.....	269.00
Treas. State of N.H.....	50.00
Everett J. Prescott.....	287.64
Charlotte Blodgett.....	225.00
Al's Plumbing & Heating.....	768.46
H. R. Prescott & Sons.....	2,060.96
	<u>\$ 6,393.44</u>

MUNICIPAL SEWER

North Country Publishing Corp.....	\$ 39.30
Public Service Co. of N.H.....	583.54
Canadian National.....	20.00
Sun Rae Signs.....	125.00
Treas. State of N.H.....	770.66
Odd Jobs Unlimited.....	50.00
George M. Stevens & Son Co.....	762.00
Orion.....	50.64
Coos Auto Supply.....	30.30
Division of Motor Vehicles.....	10.00
N.E. Telephone Co.....	846.98
Perras Lumber Co.....	53.44
Burns Exxon.....	93.74
Conrad Chapple.....	1,397.54
Kipp Alarm.....	124.47
Hinkley, Donovan, Russell & Desjardins	240.00
Emerson & Son, Inc.....	15.07
City of Berlin.....	705.50
Rhonda Smith.....	275.00
M & S Printing.....	29.00
Ultraviolet Purification.....	300.91
Frances Hawley.....	500.00
Laurence Hook, Sr.....	1,429.75
Clement Knowlton.....	2,323.69
Applied Economic Research.....	2,179.18
	<u>\$ 11,955.71</u>

LIBRARIES

Harriet Savage, Trustee.....	\$ 2,100.00
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SCHOOL DISTRICT APPROPRIATION

1985-86 School Year.....	\$ 231,856.00
1986-87 School Year.....	225,000.00

TAX ANTICIPATION NOTES & INTEREST

First Colebrook Bank.....	\$ 75,000.00
Interest.....	1,038.20

TAXES BOUGHT BY THE TOWN

Town of Stratford.....	\$ 25,493.64
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MARRIAGE FEES TO STATE

Treasurer, State of N.H.....	\$ 52.00
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DOG LICENSE FEES TO STATE

Treasurer, State of N.H.....	\$ 23.50
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TOWN POOR

Ryan's Fuel Service.....	\$ 44.80
S & W Market.....	104.00
Champagne's Market.....	65.31
Public Service Co. of N.H.....	593.79
Farmers & Traders Bank.....	118.90
Stratford Oil Company.....	50.00
State of New Hampshire, Treasurer.....	920.06
	<hr/>
	\$ 1,896.86

MEMORIAL DAY, ETC.

H. A. Holt & Sons.....	\$ 314.55
Riff Greenhouses.....	75.60
Mountains Greenhouse.....	14.00
	<hr/>
	\$ 404.15

RECREATION PARKS & PLAYGROUNDS

Caledonian Record.....	\$ 40.00
Canadian National RR	105.00
Public Service Co. of N.H.....	108.29
Big A Variety Store.....	6.10
Laurence Hook, Sr.....	410.95
Stratford Sport Fund.....	50.00
Mikes Welding.....	41.00
North Country Publishing Corp.....	96.20
News & Sentinel.....	80.85
Stratford School District.....	1,300.00
Summer Recreation Program.....	5,166.29
	<hr/>
	\$ 7,404.68

BOND INTEREST

The Connecticut National Bank.....	\$ 10,728.63
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DISCOUNTS, ABATEMENTS & REFUNDS

Town of Stratford.....	\$ 788.53
Larry Brown.....	205.57
Allen Bouthiellier.....	10.90
Maurice P. & Constance Connary.....	521.59
Robert Eastland.....	3.00
Clyde Willis.....	2.00
Charles Stevens.....	1.00
Larry Haynes.....	1.00
Roger Smith.....	1.00
	<hr/>
	\$ 1,534.79

STRATFORD POLICE DEPARTMENT

To The Honorable Board of Selectmen:

The Stratford Police Dept. remains a part-time dept. with four officers on call 24 hrs. a day. Morale is high in the dept. All officers have been certified by the State of N.H. in the use of firearms and laws of the State.

Juvenile problems are dropping, Thanks to the Parents. Domestic type complaints are on the rise. Our accident rates are on the increase. PLEASE remember to drive with care.

If you need an officer, call any one of the following numbers starting with the first one: Stratford Police Dept. 636-2353, John White 636-2573, Colin Noyes 922-3832, Francis White 636-2188, or Helen Williams 788-4072. I would like to take this opportunity to thank the Board of Selectmen and the residents of Town for their steadfast support of this department. The following complaints are what we received this year during the week when we are not on duty but "on call". This does not include the numerous calls pertaining to legal advice or from someone just wanting to talk to a police officer.

<u>Nature of Complaint</u>	<u># of Cases</u>	<u>Nature of Complaint</u>	<u># of Cases</u>
Stolen Bikes.....	3	Brawls.....	2
Assist Motorists.....	7	Structural Fires.....	2
Relays.....	1	Accidents.....	27
Arrests.....	6	Flood Watch.....	1
OHRV Complaints.....	10	Dog Complaints.....	20
Calls to School.....	6	Untimely Deaths.....	1
Bad Checks.....	5	Court.....	19
Break-Ins.....	5	Investigations.....	15
Assist Other Depts.....	9	Livestock Complaints....	4
B.B.Gun Complaint.....	1	Family Disturbances....	11
Alarms.....	5	Papers Served.....	16
Deer Hit.....	1	Car Fires.....	2
Missing Person.....	1	Stolen Vehicles.....	4
Speeding Complaints.....	2	Powerline Outages.....	2
Traffic Control.....	1	Vandalism.....	2
Ck.Maidstone Bridge....	4	Moose Shot.....	1
Burglary.....	1		

Respectfully submitted,

John W. White, Chief
Stratford Police Dept.

SUMMER RECREATION PROGRAM

To The Honorable Board of Selectmen:

I am pleased to report that the Stratford Summer Recreation Program had another very successful 1986 season. We started our program on July 7th and ended on August 8th. We averaged about 125 children per day. About thirty children came from Brunswick and Bloomfield. Children in grades K-6 were invited to attend the program.

The U.S.D.A. Food and Nutrition Service of the State of New Hampshire provided the free lunches. Mrs. Eva Stevens was in charge of the cafeteria and Laura Lafond through the Senior Community Employment Program was the cook's helper.

Our staff included: Paula Noll as swimming instructor, Jean Havrda as the bus driver and aide, seven high school girls as aides and myself.

The year's activities comprised of trips to Santa's Village, Franconia Notch, Storyland, and as always, to the ocean at York Beach. We also went to the New Hampshire Track and Field Meet in Concord where we won many ribbons. On Tuesday and Thursday we went to Maidstone Lake for swimming lessons. On the days spent at school we provided Arts & Crafts and Outdoor games. The boys and girls also participated in a Field Meet held at the Stratford School and a Swim Meet and Cookout at Maidstone Lake.

I would again like to thank the townspeople of Brunswick, Bloomfield and Stratford for their continued generous support of the program for the children. We really do appreciate their efforts.

Respectfully submitted,
Phyllis Dowse,
Program Director

**ANNUAL REPORT
OF THE
SCHOOL DISTRICT
OF THE TOWN OF
STRATFORD, NEW HAMPSHIRE**

**FOR THE FISCAL YEAR ENDING
JUNE 30, 1986**

ANNUAL SCHOOL REPORT SCHOOL DISTRICT OF STRATFORD, N.H. FISCAL YEAR ENDING JUNE 30, 1986

ORGANIZATION ADMINISTRATION

School Board

Colin Noyes Lewis Allin Grodon Gilbert
Chairman

Superintendent of Schools

Charles J. Micciche - Tel. 636-1437

Business Administrator

Beatrice S. McQuarrie

Principal

Carol A. Curtis

Moderator

Mary C. Nugent

Treasurer

Gloria Lacasse

Clerk

Edna Fuller

Auditor

David J. Driscoll & Company
Certified Public Accountants
Littleton, N.H. 03561

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of Stratford,
qualified to vote in district affairs:

You are hereby notified to meet in the Stratford Town Hall
in said district on Tuesday, March 10, 1987, at 10:00 o'clock
in the forenoon until 6:00 o'clock in the evening for the
reception of your ballots under the non-partisan ballot
system.

1. To choose by non-partisan ballot the following
district officers for the ensuing year: a moderator,
a district clerk, a district treasurer, and one
member of the board for the ensuing three years.

Given under our hands at Stratford this 20th day of February,
1987.

Lewis Allin
Colin B. Noyes
Gordon Gilbert

School Board

A True Copy of Warrant - Attest:

Lewis Allin
Colin B. Noyes
Gordon Gilbert

School Board

SCHOOL WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the School District of Stratford qualified to vote in district affairs:

You are hereby notified to meet in the Stratford Public School Gymnasium in said district on Monday, March 9, 1987 at 7:30 o'clock in the evening to act upon the subjects herein-after mentioned.

1. To hear reports of agents, auditors, committees of officers heretofore chosen and pass any vote relating thereto.
2. To see if the district will vote to accept the provision of the Federal and State School Lunch Program and to appropriate such funds as may be made available to the district under said program. Further to see if the district will authorize the school board to make application for such funds and to expend the same for such programs.
3. To see if the district will authorize the school board to make application for, to receive and expend in the name of the district such advances, grants-in-aid or other funds for educational purposes as may now or hereafter be forthcoming from forthcoming from the U. S. Government and/or State agencies.
4. To see if the district will vote to raise and appropriate the sum of \$42,899.00 for payment of salaries and benefits under the terms of a collective bargaining agreement for the 1987-1988 fiscal year.
5. To see if the district will vote to raise and appropriate the sum of \$14,000.00 for a dust collection system for the Industrial Arts Wood Shop.
6. To see if the district will vote to raise and appropriate the sum of \$5,300.00 for a wood planer for the Industrial Arts Wood Shop.
7. To see if the district will vote to change the purpose of the Capital Reserve Fund from replacing or improving its heating equipment and/or systems or to make major capital improvements to - replacing or improving its heating equipment and/or systems or for major reconstruction and repairs to the Stratford School.
8. To see if the district will vote to approve the withdrawal of \$38,000.00 from the Capital Reserve Fund to reconstruct the roof of the Stratford School, with any balance from this expenditure to be returned to the Capital Reserve Fund.

9. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries of school district officials and agents and for the payment of the statutory obligations of the district.

10. To transact any other business that may lawfully come before said meeting.

Lewis R. Allin, Chairman
Colin B. Noyes
Gordon L. Gilbert

SCHOOL BOARD

A True Copy of Warrant - Attest:

Lewis R. Allin, Chairman
Colin B. Noyes
Gordon L. Gilbert

SCHOOL BOARD

REPORT OF SCHOOL DISTRICT TREASURER

Fiscal Year July 1, 1985-June 30, 1986

Cash on Hand July 1, 1985	\$ 64,353.99
Received from Selectmen:	
Current Appropriation	\$380,347.00
Deficit Appropriation	37,520.00
Advance on Next Year's Appropriation	10,989.00
Revenue from State Sources	250,180.43
Revenue from Federal Sources	30,847.20
Received from Tuitions	139,401.29
Received from Capital Reserve Funds	12,500.00
Received from all Other Sources	72,578.76
 TOTAL RECEIPTS	 \$934,363.68
 Total Amount Available for Fiscal Year	 998,717.67
Less School Broad Orders Paid	942,043.20
 Balance on Hand June 30,1986	 56,674.47

GLORIA LACASSE
District Treasurer

DETAILED STATEMENTS OF RECEIPTS

FY 86	Town of Stratford	Appropriation	\$380,347.00
FY 86	Town of Stratford	Deficit Approp.	37,520.00
FY 86	Town of Stratford	Adv. FY 86-87 Approp.	10,989.00
FY 86	State of N.H.	Foundation Aid	250,180.43
FY 86	State of N.H.	Federal Projects	4,881.20
FY 86	State of N.H.	Fed. Reimb. School Lu.	25,966.00
FY 86	Bloomfield, VT.	Tuition	115,798.71
FY 86	Brunswick, VT.	Tuition	18,742.58
FY 86	Stratford High	Driver Ed. Tuition	4,860.00
FY 86	Berlin City Bank	Interest	4,927.79
FY 86	Stratford Public Sch.	Hot Lunch Sales	21,668.97
FY 86	School Admin. Unit 58	Ref. C. Curtis Sp. Ed.	1,829.26
FY 86	Trustee of Trust Fu.	Capital Reserve-elect.	12,500.00
FY 86	State of N.H.	Gas Tax Refund	289.80
Fy 86	State of N.H.	Restitution	390.85
FY 86	Commercial Union	Refund - Sick Pay FICA	58.88
07 85	State of N.H.	'85 School Lunch Reimb.	1,158.00
07 85	AT&T	Refund	19.49
07 85	State of N.H.	'85 Voc. Transp.	4,110.00
07 85	Shelburne, N.H.	Tuition '85	5,281.94
07 85	Columbia, N.H.	Tuition '85	325.32
08 85	State of N.H.	'85 School Lunch Reimb.	3,534.00
08 85	State of N.H.	'85 Driver Ed. Reimb.	1,050.00
08 85	Brunswick, VT.	'85 Tuition	16,053.64

08 85	Berlin, N.H.	'85 Refund Tuition	243.73
08 85	State of N.H.	'85 School Lunch Reimb.	1,633.00
09 85	State of N.H.	'85 Federal Projects	571.89
09 85	Siwooganock	Refund	25.00
12 85	State of N.H.	Fed. Proj. '85	116.96
01 86	AT&T	Refund	21.66
01 86	Geo. M. Stevens	Rebate	251.00
01 86	State of N.H.	'85 Voc. Transp.	1,508.61
03 86	Stratford Clerk	Sch. Board Filing Fees	6.00
03 86	Amoskeag Bank	Rebate Unemp. Ins.	3,244.00
05 86	NCES, Berlin, N.H.	Refund svcs. not rec'd	3,445.06
06 86	NCES, Berlin, N.H.	89-313/94-142 funds	813.91

SUPERINTENDENT'S SALARY

Charles J. Micciche - 1985-1986

Northumberland School District's Share.....	\$21,620.00
Stratford School District's Share.....	8,714.00
Stark School District's Share.....	<u>2,548.00</u>
 Total	 \$32,882.00

BUSINESS ADMINISTRATOR'S SALARY

Beatrice S. McQuarrie - 1985-1986

Northumberland School District's Share.....	\$12,831.00
Stratford School District's Share.....	5,172.00
Stark School District's Share.....	<u>1,512.00</u>
 Total	 \$19,515.00

DETAILED STATEMENTS OF PAYMENTS FOR 1985 - 1986

1000	INSTRUCTION	
1100	<u>Regular Programs</u>	348,153.05
110	Teachers	254,365.31
111	Aides	7,350.80
120	Substitute Teachers	5,863.65
210	Health Insurance	26,847.83
213	Life & Disability	1,633.02
214	Workman's Comp.	2,432.00
222	Teachers Retirement	2,467.61
230	FICA	15,813.38
260	Unemp. Comp.	3.43
270	Tuition Reimb.	1,003.99
	S. Minutelli	40.00
	J. Pannone	40.00
	Shirley Pond	759.99
	Rylands	164.00
310	Other Instruction	4,049.00
	Coviello	5,600.00
	Frank Schaffer	69.00
	E. Welch	211.00
	Town of Stark, Ref. (1,831.00)	
440	Repairs & Maint.	707.52
	Colebrook Office	60.00
	Cutter Ceramics	18.07
	Gamble Music Co.	117.00
	Norcoss	437.45
	Piano Technics	35.00
	Mark Zizza	40.00
580	Expense/Travel	453.50
	Lee Bradley	180.00
	Joan Chase	210.50
	Clough	63.00
610	Supplies	14,157.53
	ABC School	120.48
	Adams Book Co.	77.84
	Allyn/Bacon	109.01
	Arts & Activities	15.00
	Walter Baker	14.20
	Barclay School	64.85
	Beckley Cardy	61.54
	L. Bradley	10.00
	Chaselle	3,610.74
	Continental Press	90.62
	Emerson	35.49
	Flaghouse	14.89
	Follett	1,600.00
	Good Apple	144.19
	Hammett	1,461.96

1000 (Contd.)

	Harcourt Brace	322.21	
	Houghton Mifflin	199.76	
	Macmillan Pub. Co.	406.74	
	Merrill Pub.	1,700.00	
	Milliken	31.95	
	Modern Curric. Pr.	127.39	
	J. Moore	8.45	
	NH Music Ed.	25.00	
	North America Ga.	244.16	
	National Geog. So.	30.75	
	Nat'l Textbook Co.	27.30	
	New England Sch.	458.69	
	Open Court	367.71	
	Passon Sports	414.47	
	JW. Pepper	49.57	
	Perkins Co.	67.16	
	R. Robinson	50.00	
	Sax Arts & Crafts	20.86	
	Schaffer, Frank	79.46	
	Scholastic, Inc.	127.50	
	School Arts	16.00	
	Science Kit	1,303.72	
	Snite	27.40	
	Quill	210.59	
	Trend, Inc.	44.03	
	Triarco	38.97	
	Village Book Store	97.16	
	Village Stationery	100.00	
	J. Weston Walch	21.77	
	Wilson Media	55.45	
	Xerox	52.50	
640	Periodicals		200.93
	Village Book Store	46.53	
	Xerox	154.40	
742	Replacement Equipment		5,161.76
	Apple Computer	166.56	
	Walter Baker	53.30	
	Criteria	1,830.90	
	Porter Office	3,111.00	

1200 SPECIAL PROGRAMS

98,038.04

110	Teachers	25,924.67	
111	Aides	7,314.25	
210	Health Insurance	2,009.87	
213	Life & Disability	292.48	
214	Workman's Comp.	186.00	
220	Emp. Retirement	54.29	
222	Teacher's Retirement	202.83	
230	FICA	2,366.32	
310	Other Instruction	150.00	
	NCES	150.00	
390	Other Prof. & Tech.	20,638.31	

1200 (Cond.)

	NCES	19,736.48	
	J. Pannone	16.00	
	Towel, MD	65.00	
	A. Wirth	820.83	
519	Other Transportation		6,495.00
	Violet Burt	5,705.40	
	B. Daigneault	525.60	
	S. Stone	264.00	
561	Tuition/Public		30,974.53
	Northumberland SD	34,542.03	
	Tuition Refund	3,567.50	
580	Expense/Travel		279.20
	C. Curtis	279.20	
610	Supplies		1,150.29
	American Guidance	245.06	
	Beckley Cardy	24.53	
	Curriculum Assoc.	180.52	
	DLM Teach. Resource	237.01	
	Glencoe	302.84	
	New England Sch.	13.19	
	New Reader's Press	7.20	
	North Country Computer	87.88	
	Opportunity for Learn.	18.85	
	Trend Enterprise	33.21	

1300 VOCATIONAL PROGRAMS

67,165.29

110	Teachers		48,150.69
210	Health Insurance		5,654.55
213	Life & Disability		195.00
214	Workman's Comp.		227.00
222	Teacher's Retirement		405.71
230	FICA		3,427.15
440	Repairs & Maintenance		538.39
	Colebrook Office	394.85	
	Woodshop Special	143.54	
561	Tuition/Public		3,213.03
	Berlin School Dept.	3,213.03	
610	Supplies		1,498.33
	Craft Basket	4.16	
	C. Curtis	39.32	
	Ducret's	428.77	
	Macmillianco	189.77	
	Merriam Graves	80.00	
	C. Micciche	23.04	
	No. Country Comp.	95.71	
	Sears	311.85	
	So. Western Pub.	325.71	
620	Food		1,346.21
	Champagne's	737.06	
	S & W	609.15	

1300 (Contd.)

630	Textbooks	365.13
	Glencoe	127.24
	No. Country Computer	156.04
	Southwestern Pub.	81.85
742	Replacement Equipment	2,144.10
	Beckley Cardy	29.50
	Ducrets	205.50
	Emerson	44.13
	Armand Lacasse	400.00
	Opp. for Learning	158.24
	Sears	1,105.93
	Trend Lines	200.80

1400 OTHER INSTRUCTIONAL

14,136.78

121	Extra Curr. Salaries	7,785.83
230	FICA	554.54
513	Transportation	2,900.00
	Nugent	2,900.00
580	Expense/Travel	1,618.10
	Activity Fund	1,158.00
	Bob Cogndon	26.60
	Nancy Havrda	15.00
	Mueller	200.00
	NHIAA	218.50
610	Supplies	1,128.31
	James Bailey	275.68
	Brook's Agvay	26.50
	Becky Biron	83.14
	Berlin School Dept.	9.50
	Fair Play	26.59
	C. Haggart	58.00
	Sport About Charles	192.00
	Keith's Sporting	456.90
810	Dues & Fees	150.00
	NHIAAA	150.00

2120 GUIDANCE

21,793.81

110	Teacher's Salary	17,144.94
210	Health Insurance	1,932.03
213	Life & Disability	146.24
214	Workman's Comp.	155.00
222	Teacher's Retirement	169.11
230	FICA	1,219.72
610	Supplies	16.00
	Pond	16.00
630	Textbooks	1,010.77
	Career Aids, Inc.	592.87
	Perfection Form	417.90

<u>2130 HEALTH SERVICES</u>		6,739.64
110	Salary (Nurse)	5,617.00
214	Workman's Comp.	32.00
222	Teacher's Retirement	67.62
230	FICA	399.50
390	Other Prof. & Tec.	299.00
	Indian Stream	299.00
580	Expense/Travel	115.00
	K. Emerson	100.00
	NHSBA	15.00
610	Supplies	184.52
	Antec	65.00
	Conney Safety Prod.	119.52
810	Dues & Fees	25.00
	Kiwanis	25.00
<u>2210 IMPROVEMENT OF INSTRUCTION</u>		385.77
320	Instructional Imp.	190.88
	Eden	61.60
	SAU 20	91.75
	Nancy's Video	37.53
610	Supplies	194.89
	Colebrook	166.30
	CTR/App. Resear.	28.59
<u>2220 EDUCATIONAL MEDIA</u>		18,769.84
111	Aide's Salary	6,287.66
210	Health Insurance	1,698.48
214	Workman's Comp.	63.00
220	Emp. Retirement	101.78
230	FICA	447.03
440	Repairs & Maintenance	875.10
	NCES	875.10
450	Rent	1,332.00
	NCES	1,332.00
610	Supplies	328.51
	Thomson/Rutter	5.95
	Sch. Specialty	26.91
	Village Book Store	295.65
630	Textbooks	4,316.44
	Baker & Taylor	138.00
	Brodart Books	27.07
	Dodd Meade	61.51
	Down East Books	28.14
	Doubleday	9.17
	Econo. Clad	137.37
	Follets	161.05
	Harvard Common	6.46
	Highsmith	60.64
	New England Press	39.03
	No. Country Computer	760.00

2220 (Contd.)

	Perma Bound	1,132.45	
	Scholastic	516.00	
	Story House Corp.	218.55	
	Sunburst	551.00	
	H.W. Wilson	80.00	
	Village Book Store	390.00	
640	Periodicals		316.44
	Champagnes	39.08	
	Coos County Dem.	13.00	
	Nat'l Geographic	15.00	
	National Wildlife	12.00	
	News/Sentinel	11.50	
	Ranger Rick	12.00	
	Senior Class	213.86	
742	Replacement Equi.		3,003.40
	Carpet Barn	239.00	
	Chaselle	1,945.00	
	Hovey's	819.40	

2310 SCHOOL BOARD SERVICES

9,241.83

110	Salaries		1,079.00
214	Workman's Comp.		10.00
230	FICA		76.17
390	Other Prof. & Tec.		5,632.79
	Boynton/Robinson	2,957.24	
	D.J. Driscoll	1,100.00	
	Brad Kidder	212.00	
	Liedl	564.00	
	Nighswander	46.94	
	News/Sentinel	18.00	
	NH. St. Dept. of Ed.	24.00	
	Riendeau Scholarship	100.00	
	Sandra Theberge	400.00	
	Stratford Hot Lu.	205.61	
	Superior Court	30.00	
	Siwooganock Savings Bo.(25.00)		
522	Insurance Liability		1,563.17
580	Expense/Travel		20.00
	Rev. Wittaker	20.00	
810	Dues & Fees		860.70
	Brown/Saltmarsh	26.50	
	Caledonian	72.00	
	NHSBA	762.20	

2320 S.A.U. SERVICES

38,333.00

351	Management Services		38,333.00
	S.A.U. 58	38,333.00	

2400 SCHOOL ADMINISTRATIVE SERVICES

47,722.56

110	Salary-Principal	27,173.00
115	Salary-Secretary	8,176.00
210	Health Insurance	3,503.12
213	Life & Disability	222,40
	N.H. Treas.	51.79
	Stevens	170.61
214	Workman's Comp.	188.00
220	Employee's Retirement	134.43
222	Teacher's Retirement	472.63
230	FICA	2,460.63
270	Tuition Reimb.	270.00
	C. Curtis	270.00
310	Other Instruction	2,000.00
	H. Pierson	2,000.00
532	Postage	585.98
	C. Curtis	100.00
	H. Pierson	220.00
	US Post Office	265.98
550	Printing & Binding	802.19
	Berlin Print Shop	23.75
	Josten's	146.30
	MS Printing	383.39
	Orleans Office	108.75
	Stratford H. Sch.	140.00
580	Expense/Travel	132.25
	NASSP	51.25
	H. Pierson	81.00
610	Supplies	1,372.16
	Ames	66.59
	R. Biron	9.75
	Colebrook Office	400.45
	Lotta Rock	24.60
	Norcoss	110.45
	Porter Office	535.06
	School Speciality	151.01
	Village Book Store	74.25
810	Dues & Fees	230.00
	NHASP	200.00
	NHSBA	30.00

2540 OPERATION & MAINTENANCE

94,711.60

110	Salary	24,587.58
210	Health Insurance	849.24
214	Workman's Comp.	348.00
220	Employee's Retirement	461.91
230	FICA	1,745.55
431	Disposal	1,022.00
	L. Hook	375.00
	R. Parker	528.00
	Seaton Stone	119.00

2540 (Contd.)

440	Repairs & Maintenance		21,214.26
	Bigelow	12,590.41	
	Burn's Exxon	10.50	
	Dave Caron	100.00	
	Robert Corey	840.00	
	Creative Interior	54.17	
	Emerson	1,396.23	
	G. Goulet	1,106.76	
	Marcel Goulet	295.00	
	Daniel Herbert	1,109.17	
	Kipp Alarm	89.74	
	D. Lacasse	85.00	
	Macilvane	43.50	
	R. Mailhot	300.00	
	Newport Ele.	549.80	
	Northeast Mech.	719.10	
	Pennock	172.94	
	Porter	700.00	
	Portland Glass	1,291.00	
	Pyrofax	20.00	
	Robert's Motor	116.79	
	State of NH	15.00	
	Sweatt	(390.85)	
521	Property Insurance		10,919.00
	Geo. M. Steven's	10,919.00	
531	Telephones		3,257.86
	AT&T	120.26	
	Chase Manhattan	835.96	
	N.E. Telephone	2,552.64	
	Geo. M. Steven's	(251.00)	
610	Supplies		7,648.14
	Ames	88.94	
	Bigelow	92.40	
	Blais	334.60	
	Brook's Agway	31.80	
	Creative Interior	310.65	
	Emerson & Son	1,637.77	
	Daniel Hebert	14.50	
	P.A. Hicks	80.50	
	Oxford Chemicals	147.32	
	Perras Lumber	401.57	
	Rochester Midland	3,267.13	
	Sears	255.22	
	TSA Co.	985.74	
652	Electricity		10,224.24
	Public Service	10,224.24	
653	Fuel		11,123.34
	Nugent	11,123.34	
657	Bottled Gas		1,310.48
	Pyrofax	1,310.48	

2550 PUPIL TRANSPORTATION

42,413.27

110	Salary	11,064.25
214	Workman's Comp.	257.00
230	FICA	786.69
513	Transportaton	23,315.27
	Burns	12.00
	J. Havrda	75.00
	Don Lacasse	1,272.24
	Normandeau	550.31
	North. Sch. Dist.	1,482.00
	Nugent	19,848.72
	L. Roy	75.00
610	Supplies	183.33
	Burns Exxon	20.86
	Emerson & Son	20.79
	Sanel, Inc.	37.90
	S&W	103.78
656	Gasoline	6,806.73
	Burns Exxon	7,091.53
	Linda Roy	5.00
	State of NH Re.	(289.80)

5240 TRANSFER FOOD SERVICE

1,000.00

880	Stratford Hot Lunch	1,000.00
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5250 TRANSFER CAPITAL RESERVE

50,000.00

880	Transfer	50,000.00
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BALANCE SHEET

JUNE 30, 1986

Stratford School District

ASSETS	General	Federal Projects	Food Service	Capital Reserve
Cash	\$ 56,674.47			
Interfund Receivables	2,942.40			
Investments				\$ 94,371.05
Intergovernmental Receivables	32,610.87	\$ 1,140.73	\$ 6,506.00	
TOTAL ASSETS	92,227.74	1,140.73	6,506.00	94,371.05
LIABILITIES				
Interfund Payables			2,942.40	
Other Payables	15,102.96	1,140.73		
Deferred Revenues	10,989.00			
TOTAL LIABILITIES	26,091.96	1,140.73	2,942.40	-0-
FUND EQUITY				
Unreserved Retained Earnings				
Reserved for Special Purposes			3,563.60	94,371.05
Unreserved Fund Balance	66,135.78			
TOTAL FUND EQUITY	66,135.78	-0-	3,563.60	94,371.05
TOTAL LIABILITIES AND FUND EQUITY	92,227.74	1,140.73	6,506.00	94,371.05

GENERAL FUND: STATEMENT OF EXPENDITURES For the Fiscal Year Ended June 30, 1986 Stratford School District

INSTRUCTION	Salaries	Employee Benefits	Purchased Services	Supplies	Property		Other	TOTAL
					\$	5,161.76	\$	
Regular Programs	\$267,579.76	\$50,201.26	\$ 5,210.02	\$20,000.25				\$348,153.05
Special Education	33,238.92	5,111.79	58,537.04	1,150.29				98,038.04
Vocational Educ.	48,150.69	9,909.41	3,751.42	3,209.67		2,144.10		67,165.29
Other Instructional	7,785.83	554.54	4,518.10	1,128.31			150.00	14,136.78
<u>SUPPORT SERVICES</u>								
<u>PUPILS</u>								
Guidance	17,144.94	3,622.10		1,026.77				21,793.81
Health	5,617.00	499.12	414.00	184.52				6,739.64
<u>Instructional</u>								
Imp. of Instr.			190.88	194.89				385.77
Educational Media	6,287.66	2,310.29	2,207.10	4,961.39		3,003.40		18,769.84
<u>GENERAL ADMIN.</u>								
School Board	1,079.00	86.17	7,215.96				860.70	9,241.83
Office of the Supt.			38,333.00					38,333.00
School Admin.	35,349.00	7,250.98	3,520.42	1,372.16			230.00	47,722.56
<u>BUSINESS</u>								
Operation & Maint.	24,587.58	3,404.70	36,413.12	30,306.20				94,711.60
Pupil Trans.	11,064.25	1,043.69	23,315.27	6,990.06				42,413.27
<u>FUND TRANSFER</u>								
Food Service Fund							1,000.00	1,000.00
<u>CAPITAL RESERVE TRANSFER</u>								
Fund Transfer							50,000.00	50,000.00
	\$457,884.63	\$83,994.05	\$183,626.33	\$70,524.51	\$10,309.26	\$52,240.70		\$858,604.48

Statement of Revenues for the Fiscal Year Ended June 30, 1986

Stratford School District

<u>LOCAL</u>	<u>General</u>	<u>Spec. Revenue</u>	<u>Food Service</u>	<u>Capital Reserve</u>
Current Appropriation	\$380,347.00			
Deficit Appropriation	37,520.00			
Tuition - LEA'S outside N.H.	154,445.66			
Driver Education Tuition	4,860.00			
Earnings on Investments	4,927.79			3,119.86
Food Service			21,668.97	
Other Local Revenue	1,835.26			
Total Local Revenue	<u>583,935.71</u>		<u>21,668.97</u>	<u>3,119.86</u>
REVENUE FROM STATE SOURCES				
Foundation Aid	250,180.43			
Vocational Transportation	5,958.00			
Driver Education	1,350.00			
Total Revenue From State Sources	<u>257,488.43</u>			
REVENUE FROM FEDERAL SOURCES				
Elementary/Secondary (ECIA) Chap. 2		4,881.20		
Child Nutrition Programs		1,140.73	32,472.00	
Grants-In-Aid (Other)		<u>6,021.93</u>	<u>32,472.00</u>	
Total Revenue From Federal Sources				<u>50,000.00</u>
Transfer From General Fund				
TOTAL REVENUE	841,424.14	6,021.93	54,140.97	53,119.86

David J. Driscoll & Company
Certified Public Accountants
P.O. Box 440
Littleton, NH. 03561

November 19, 1986

TRANSMITTAL AND COMMENTARY LETTER

Stratford School Board
Stratford School District
Stratford, New Hampshire

Gentlemen:

We have examined the general purpose financial statements of the Stratford School District for the year ended June 30, 1986, and have issued our report thereon dated November 19, 1986. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Stratford School District. The study and evaluation was made to the extent necessary to evaluate the system as required by:

generally accepted auditing standards;
standards for financial and compliance audits contained in the U.S. General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions; and, the Single Audit Act of 1984.

For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

General Ledger
Budget
Cash Receipts
Cash Disbursements
Purchasing and Receiving
Payrolls
Revenue and Receivables
Expenditures, Prepaid and Accruals

Our study included all of the control categories listed above except that we did not evaluate the accounting controls over:

Revenue and Receivables

because we conclude that it is more efficient to expand substantive tests in this category and place very little reliance on internal controls.

The purpose of our study and evaluation was to determine the nature, timing and extent of performing the auditing

procedures necessary for expressing an opinion on the District's general purpose financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

The management of the Stratford School District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs for control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, the Stratford School District is managing its federal financial assistance programs in compliance with laws and regulations, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Stratford School District taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed the following condition that we believe would result in more than a relatively low risk, that errors or irregularity in amounts that would be material in relation to the financial statements of the Stratford School District may occur and not be detected within a timely period.

Timeliness of Deposits

Based upon audit procedures performed on school districts under the supervision of School Administrative Unit #58, it appears that receipts of the Unit and its districts are not promptly processed by the Unit and deposited in the bank. We recommend that deposits be made as soon as possible to promote control over receipts and comply with state law.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1986 general purpose financial statements, and this report does not affect our report on the general purpose financial statements dated November 19, 1986.

This report is intended solely for the use of management and should not be used for any other purpose.

Very truly yours,

David J. Driscoll & Company
Certified Public Accountants

STRATFORD SCHOOL DISTRICT

ESTIMATED REVENUES

<u>STATE SOURCES</u>	<u>CURRENT 1986-87</u>	<u>ESTIMATE 1987-88</u>
Federal Aid	\$208,297.00	\$309,703.00
Area Vocational School	6,000.00	3,000.00
Driver Education	500.00	500.00
<u>FEDERAL SOURCES</u>		
Federal Projects	10,000.00	10,000.00
Child Nutrition	29,000.00	30,000.00
National Forest	400.00	1,000.00
<u>LOCAL SOURCES</u>		
Unreserved Fund Balance	66,136.00	3,000.00
Interest	1,000.00	1,000.00
Tuition	150,000.00	124,000.00
District Assessment	397,187.00	433,259.00
TOTAL REVENUES AND DISTRICT ASSESSMENT	\$868,520.00	\$915,462.00

STRATFORD SCHOOL DISTRICT COMPARATIVE BUDGETS

	1986 - 1987	1987 - 1988
1100 INSTRUCTION	\$356,458.00	\$378,917.00
110 Teacher's salaries	\$280,963.00	\$273,615.00
111 Teacher's aide salaries	8,639.00	13,706.00
120 Substitute teacher's	3,710.00	3,710.00
210 Health insurance	26,482.00	35,290.00
213 Life & Disability ins.	1,993.00	2,315.00
214 Workman's Comp.	1,032.00	1,650.00
220 Employee's Retirement	175.00	206.00
222 Teacher's Retirement	2,368.00	3,312.00
230 FICA	16,106.00	20,810.00
260 Unemployment Compensation	1,249.00	1,290.00
270 Tuition reimbursement	1,200.00	1,200.00
310 Other instructional		600.00
440 Repairs & Maintenance	500.00	650.00
580 Expense/travel		700.00
610 Supplies	800.00	2,550.00
630 Textbooks	600.00	300.00
610 Elementary Art supplies	518.00	700.00
610 Elementary Phys. Ed. supplies	73.00	192.00
610 Elementary Music supplies	150.00	101.00
610 Grade 1 supplies	305.00	700.00
610 Grade 2 Supplies	405.00	584.00
630 Grade 2 Textbooks		70.00
640 Periodicals		46.00
610 Grade 3 supplies	257.00	281.00

	1986 - 1987	1987 - 1988
1100 contd.		
630 Grade 3 textbooks	143.00	380.00
640 Grade 3 periodicals		39.00
610 Grade 4 supplies	260.00	530.00
630 Grade 4 textbooks	200.00	64.00
640 Grade 4 periodicals	40.00	18.00
610 Grade 5 supplies	337.00	392.00
630 Grade 5 textbooks		308.00
610 Kindergarten supplies	232.00	406.00
630 Kindergarten textbooks		85.00
742 Kindergarten replace equip.		18.00
610 Middle Sch. supplies	55.00	
630 Middle Sch. textbooks	675.00	
610 Middle Sch. Art supplies	782.00	
610 Middle Sch. Eng. supplies	400.00	600.00
630 Middle Sch. Eng. books	300.00	182.00
610 Middle Sch. Phys. Ed. supplies	166.00	1,018.00
610 Middle Sch. Math supplies	45.00	197.00
630 Middle Sch. Math textbooks	75.00	235.00
610 Middle Sch. Music supplies	1,141.00	565.00
630 Middle Sch. Music textbooks	75.00	101.00
610 Middle Sch. Science supplies	250.00	198.00
610 Middle Sch. Social Studies supplies	132.00	362.00
630 Middle Sch. Social Studies textbooks		422.00
610 High Sch. supplies	600.00	378.00
610 High Sch. Art supplies	400.00	700.00
630 High Sch. Art textbooks		52.00
640 High Sch. Art periodicals		30.00
630 High Sch. English textbooks	400.00	960.00
450 High Sch. English rent		132.00
610 High Sch. English supplies		98.00

1100 contd.

1986 - 1987

1987 - 1988

741	Add'l Equipment	
610	High Sch. Foreign Language supplies	109.00
630	High Sch. Foreign Language textbooks	100.00
610	High Sch. Phys. supplies	312.00
610	High Sch. Math supplies	100.00
630	High Sch. Math textbooks	100.00
440	High Sch. Music Repairs & Maint.	
610	High Sch. Music supplies	75.00
610	High Sch. Science supplies	1,100.00
741	High Sch. Science Add'l Equipment	
610	High Sch. Social Studies supplies	
630	High Sch. Social Studies textbooks	329.00

1200 SPECIAL EDUCATION \$102,872.00

\$126,090

110	Teacher's salary	22,377.00	16,025.00
111	Teacher's Aide salary	10,581.00	8,100.00
210	Health insurance	5,538.00	5,198.00
213	Life & Disability	360.00	130.00
214	Workman's Comp.	158.00	229.00
220	Employee's retirement	95.00	122.00
220	Teacher's retirement	360.00	205.00
230	FICA	1,716.00	1,727.00
260	Unemployment Comp.	180.00	105.00
270	Tuition Reimb.	300.00	
390	Other Prof. & Tech.	24,019.00	13,000.00
519	Other transportation	7,372.00	7,889.00
561	Tuition/Public	28,000.00	18,000.00
569	Tuition/Private		54,000.00
580	Expense/Travel	216.00	216.00
610	Supplies	1,400.00	700.00

1200 contd.		1986 - 1987	1987 - 1988
630	Textbooks		400.00
640	Periodicals		44.00
1300 VOCATIONAL EDUCATION		\$ 65,344.00	\$ 64,700.00
110	Teacher's salaries	46,529.00	44,297.00
210	Health insurance	6,200.00	5,836.00
213	Life & Disability	321.00	355.00
214	Workman's Comp.	198.00	246.00
222	Teacher's retirement	848.00	536.00
230	FICA	3,190.00	3,170.00
260	Unemployment Comp.	250.00	197.00
270	Tuition Reimb.	100.00	
561	Tuition/Public	3,000.00	3,300.00
440	Business/Repairs & Maint.	216.00	216.00
610	Business/supplies	310.00	531.00
630	Business/textbooks	700.00	850.00
742	Business/replace equip.		2,450.00
610	Home Ec./supplies	390.00	236.00
620	Home Ec./food	300.00	480.00
630	Home Ec./textbooks	163.00	
742	Home Ec./replace equipment	29.00	400.00
440	Industrial Arts/replace equip.	1,000.00	
610	Industrial Arts/supplies	1,600.00	1,600.00
1400 CO-CURRICULAR		\$ 13,960.00	\$ 18,358.00
121	Salaries	6,775.00	10,088.00
222	Retirement	69.00	160.00
230	FICA	485.00	794.00
513	Transportation	3,312.00	3,478.00
580	Expense/Travel	2,185.00	2,403.00

1400	contd.	1986 - 1987	1987 - 1988
610	Supplies	984.00	960.00
742	Replace Equipment		275.00
810	Dues & Fees	150.00	200.00
2120	<u>GUIDANCE</u>	\$ 21,474.00	\$ 24,887.00
110	Salary	16,660.00	19,650.00
210	Health insurance	2,530.00	2,462.00
213	Life & Disability	180.00	162.00
214	Workman's Comp.	155.00	155.00
222	Retirement	309.00	238.00
230	FICA	1,088.00	1,405.00
260	Unemployment Comp.	155.00	65.00
580	Expense/Travel		320.00
610	Supplies		130.00
630	Textbooks	397.00	300.00
2130	<u>HEALTH SERVICES</u>	\$ 7,841.00	\$ 9,168.00
110	Salary	5,899.00	6,461.00
120	Substitute	100.00	
214	Workman's Comp.	24.00	33.00
222	Retirement	130.00	100.00
230	FICA	396.00	462.00
260	Unemployment Comp.	78.00	50.00
390	Other Prof. & Tech.	660.00	500.00
440	Repairs & Maint.	65.00	
580	Expense/Travel	250.00	200.00
610	Supplies	214.00	207.00
742	Replace equipment		1,130.00
810	Dues & Fees	25.00	25.00

	1986 - 1987	1987 - 1988
2210 IMPROVEMENT OF INSTRUCTION		
320 Instructional material	600.00	1,200.00
610 Supplies	100.00	200.00
	\$ 700.00	\$ 1,400.00
2220 EDUCATIONAL MEDIA		
111 Aide's salary	6,603.00	7,391.00
210 Health insurance	2,016.00	1,824.00
214 Workman's Comp.	27.00	75.00
220 Retirement	181.00	115.00
230 FICA	444.00	555.00
260 Unemployment Comp.	78.00	30.00
440 Repairs & Maint.	985.00	1,337.00
450 Rentals	1,425.00	1,283.00
610 Supplies	50.00	80.00
630 Textbooks	3,300.00	3,200.00
640 Periodicals	300.00	480.00
742 Replace equipment	150.00	760.00
	\$ 15,559.00	\$ 17,130.00
2310 SCHOOL BOARD SERVICES		
110 Salaries	1,130.00	1,245.00
214 Workman's Comp.	10.00	15.00
230 FICA	76.00	90.00
260 Unemployment Comp.		10.00
390 Other Prof. & Tech.	1,000.00	2,000.00
522 Liability insurance	1,211.00	1,730.00
810 Dues & Fees	1,319.00	1,385.00
	\$ 4,746.00	\$ 6,475.00
2320 SAU SERVICES		
351 Management Services	37,850.00	44,329.00
	\$ 37,850.00	\$ 44,329.00

	1986 - 1987	1987 - 1988
2400 SCHOOL ADMINISTRATIVE SERVICES	\$ 45,540.00	\$ 50,209.00
110 Salary	25,616.00	28,667.00
115 Secretary's salary	8,632.00	10,700.00
210 Health insurance	4,508.00	3,374.00
213 Life & Disability	185.00	206.00
214 Workman's Comp.	143.00	200.00
220 Employee's retirement	193.00	161.00
222 Teacher's retirement	653.00	574.00
230 FICA	2,448.00	2,816.00
260 Unemployment Comp.	412.00	100.00
270 Tuition Reimb.	300.00	
310 Other instructional	200.00	
450 Rent		140.00
532 Postage	450.00	576.00
550 Printing & Binding	400.00	400.00
580 Expense/Travel	350.00	350.00
610 Supplies	550.00	520.00
742 Add'l Equipment		900.00
810 Dues & Fees	500.00	525.00
2540 OPERATION & MAINTENANCE	\$ 89,351.00	\$ 94,948.00
110 Salaries	27,042.00	27,878.00
116 Maintenance/Salary	300.00	
120 Substitutes salaries	500.00	500.00
210 Health insurance	4,309.00	912.00
214 Workman's Comp.	853.00	939.00
220 Retirement	681.00	575.00
230 FICA	1,899.00	2,051.00
260 Unemployment Comp.	337.00	50.00

2540 contd.	1986 - 1987	1987 - 1988
431 Disposal	953.00	1,000.00
440 Repairs & Maintenance	12,000.00	12,602.00
521 Property insurance	8,720.00	12,013.00
531 Telephone	3,270.00	3,435.00
610 Supplies	7,787.00	8,177.00
652 Electricity	9,000.00	11,656.00
653 Fuel	10,300.00	9,000.00
657 Bottled Gas	1,400.00	1,400.00
810 Dues & Fees		2,760.00
	\$ 34,905.00	\$ 44,451.00
2550 TRANSPORTATION		
110 Salary	10,061.00	12,519.00
120 Substitute salary	700.00	350.00
214 Workman's Comp.	425.00	446.00
230 FICA	475.00	896.00
260 Unemployment Comp.	100.00	100.00
513 Transportation	21,585.00	24,750.00
522 Insurance	259.00	790.00
610 Supplies	100.00	100.00
656 Gasoline	1,200.00	4,500.00
	\$ 4,400.00	\$ 4,400.00
5220 TRANSFER FEDERAL PROJECTS		
5240 TRANSFER FOOD SERVICE	\$ 30,000.00	\$ 30,000.00
6120 DEFICIT APPROPRIATION	\$ 37,520.00	-----
GRAND TOTALS	\$868,520.00	\$915,462.00

PRINCIPAL'S REPORT

What a year! 1986-87 has been filled with excitement and hard work. Our new staff members have brought many talents and new experiences to the school. Mrs. Sandra Hoffman has quite a responsibility. She is currently teaching Spanish I, German I and II, How To Write A Research Paper, Writing and the Word Processor, and monitoring a study hall. Miss Patsy Dubreuil is the high school "Social Studies Department". She is teaching U. S. History, Civics, Economics, World History, New Hampshire History, Geography, and monitoring a study hall. Mrs. Barbara Tiews teaches the high school English courses and a writing class. She is also working with individual students to improve their writing ability for college tasks and monitoring a study hall. Miss Heidi Mathieu is spending the year with us teaching health and physical education. She works with Kindergarten through twelfth grade. At the elementary level, Heidi works with each grade three times a week--twice for physical education and once for health. Heidi also has two high school gym classes, one middle school gym class, and a high school health course. Miss Brenda Adcock graciously agreed to assist the school's music program by teaching chorus on a part-time basis this year. Along with Mrs. Lynda Paquette Brenda teaches chorus to grades K-5 once a week. She also gives recorder lessons to the third and fifth graders. In addition, Brenda conducts a middle school music course and the high school chorus. Mr. Tom Baynham took over the duties of middle school math and social studies in December. He also assists with the boys' varsity basketball team. Four aides are new to the school--Mrs. Debbie Cloutier, first grade aide; Mrs. Eva Stevens, resource room aide; Mrs. Deanna Sherer, resource room aide; and Mrs. Ellen Jordan, third grade aide.

In a small school the staff is the most important factor in fulfilling the goals and expectations of the community. Unlike with larger schools, there is no latitude to compensate for weak links in the system. One teacher is responsible for meeting the needs of an entire grade or subject area...for meeting the demands of the variety of learning needs...for filling the numerous odd jobs in the school. At Stratford School, the staff has worked hard this year to make progress in these areas. Some points of interest:

1. The elementary staff has completed the curriculum for grades K-5. They also organized basic skills lists for each grade and will soon finish the end-of-the-year tests for determination of promotion and special program needs. New report cards were designed to better inform parents of students progress.
2. High school course outlines have been completed. New courses are being offered this year--Writing with the Word Processor, How To Write A Research Paper, and Spanish I and II.

New courses being planned for next year include--Technology and Power, Psychology, Sociology, Journalism, Sports Medicine and Public Speaking.

3. The Middle School staff is working on reorganizing itself to be more attuned to the needs of the adolescent. Teaching how to learn is the focus--not just rote memory of facts. Writing has become the major emphasis of all courses. Study skills is a new required course which is assisting students in learning skills (such as outlining, notetaking, test taking, etc.) for use in regular classes. Friday courses offer a variety of learning experiences from computers to photography.

4. The building has received much attention from the staff--especially from Alan Hodge and Don LaCasse. Additions such as the children's library have added much to the school. Graphics and new paint make the building more inviting. The addition of shelves and bulletin boards in many rooms have helped to organize and brighten the learning environment. All repairs and additions have been done with cost effectiveness in mind--spare lumber, business donations, volunteer labor, etc.

5. Discipline and responsibility have become more than mere words. Student responsibility for actions and school property are stressed continually. Fewer suspensions have occurred this year due to continual stress on these issues. Taking the school's reputation for granted has ceased due to incidents which have temporarily caused our reputation to suffer. Students and staff have worked together in these cases to make a potentially bad situation into a learning one.

6. A concerted effort has been put into motion to recognize the outstanding deeds of staff and students. Mrs. Ellen Gries was nominated for Teacher of the Year for the state of New Hampshire. She received recognition as one of the ten best art teachers in New Hampshire from the Arts Council. Miss Heidi Mathieu was honored as one of the best "first" year teachers. Sharal Graham's art work was on display at a juried art show in Plymouth. Randy LaCasse, Doug Schooner, Matt Plumley, Sharal Graham, and Debbie Whitaker were chosen to attend college courses through the Gifted Consortium's project. Each week elementary students are honored for their special efforts. The honor roll is growing in spite of the high standards demanded here at Stratford. Individual athletes and teams have performed as winners. The 1986-87 motto-- "QUEST FOR QUALITY" is becoming more than mere words on a wall.

One final thought...education is the essence of freedom. Without the ability to think clearly for oneself...to possess the knowledge and skills necessary to permit free choice of a career...and to have the self-confidence to move forward into life one is not educated. It takes more than tax dollars to perform these miracles of education. It takes the commitment from a dedicated staff to see that skills are taught and to

insure students are being shown the consequences of their choices. It takes parents who care about the health--both psychological and physical--of the child...parents who laugh with, read with, talk with, and discipline their children. It takes a community willing to financially and emotionally support the school...a community that doesn't consider the school a drain on finances but rather as its future..a community who doesn't only calculate tax increases but who weighs the needs of the children and the performance of the professionals. Only when the staff, parents and community unite in the concerns for true education does a school become more than a building. This is when a school gives life to the dreams of those it touches.

Respectfully submitted,

Carol Curtis
Principal

REPORT OF THE SUPERINTENDENT OF SCHOOLS

This marks the first report that I give to the voters of Stratford as the Superintendent of Schools. Due to the fact that I have not served in this capacity for any length of time it would be premature for me to make general assessments of the programs of the Stratford School. Therefore, I would like to take this opportunity to share with you my views of the role that the schools should play both in the community and with the students and their parents.

I am strongly committed to the idea that the school and the community must work as partners in giving the students the best education possible at the most reasonable price to the taxpayer. This is not an easy task for anyone and I am sure there will be times when the school and the community may differ on what is the best approach to educate the young people of Stratford. I hope that these differences will be slight and will not occur often; however, when they do occur I trust that all parties will make every effort to disagree in an agreeable fashion. After all is said and done we do have one common belief, to provide the best education we can for our young people.

We have at our disposal an excellent opportunity to make an impact on the future through the schools. It is therefore imperative that we seize this opportunity and jointly make a commitment to the welfare of the students. We can best do this when we are willing to demonstrate a caring attitude to the pupils. In short, we care to do our very best. To me, this means we are willing to be what I call a "significant other" in the lives of the students. As educators this means to use our skills as teachers in preparing the students for their future, but it means also taking the time to show concern beyond the classroom by recognizing students and their achievements in other areas of their lives such as music, drama or athletics.

By demonstrating a positive attitude we can motivate the students to their fullest potential.

Parents and citizens are also educators. Many times they do not see themselves as such; however, they are in the position of having a profound influence on the students. In this way citizens and parents also can be and should be "significant others" to the young people of the community. A kind word of encouragement or support can and often does make the difference in a student experiencing success or failure. Again "attitude" plays such an important role in young people's lives. Do we look at a glass as half full or do we see it as half empty? The glass is the same; the way we look at it sets the tone.

I hope that we as partners in the education of the young people of Stratford look at issues in a positive manner and set the tone for our students to experience success.

Respectfully submitted,

Warren E. Bouchard

Title IX of the Education Amendments of 1972
Public Law 92-318

Subpart A, Section 86.8 of Title IX requires public notification that the Stratford School District does not discriminate in their educational programs, activities or employment practices on the basis of race, language, sex, age or handicapping condition under the provisions of Title VI of the Civil Rights Act of 1964, Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; and the Education of all Handicapped Children Act of 1975. The Stratford School District hereby notifies students, parents, employees and residents that complaints and grievances for non-compliance with any of the provisions of Title IX are to be referred to:

Warren E. Bouchard
Title IX Hearing Officer
8 Preble Street
Groveton, NH 03582

RIGHTS OF PARENTS OR GUARDIAN

As the parent or guardian of a child who may require or who is receiving special education and/or related services, you have the following rights:

*You have the right to have access to and examine all records relating to your child's education.

*You have a right to receive prior written notice whenever the local educational agency proposes to begin or change the special educational referral, evaluation and/or educational placement of your child. You also have a right to give your written consent before initial special education placement and before any individual evaluation of your child.

*You have a right to question any matter, decision or recommendation relating to your child's referral, evaluation or educational placement.

*You have a right to request an independent educational evaluation obtained by the local educational agency. If your request is accepted, the evaluation will be conducted by a certified or licensed professional examiner who is independent of the local educational agency and will be performed at no cost to you. Should your request be denied, you have a right to appeal this decision as described below.

*If you have any complaints regarding the referral, evaluation or educational placement of your child, you have a right to meet with the school board. If any agreement is unable to be reached, you have the right to an impartial hearing conducted by a state appointed due process hearing officer.

*At this hearing, you have the right to be assisted by person-(person's) with special knowledge or training, or be an attorney, and the right to present evidence and confront, cross-examine and compel the attendance of witnesses.

*After this hearing, you have the right to a written or electronic verbatim recording of such hearing. You have the right to obtain written findings of fact and decisions of the hearing at no cost.

*If the decision of the impartial hearing at the local level is not acceptable to you, you have the right to appeal this decision to the State Board of Education or Civil Court.

*During any of the hearing or appeal procedures your child shall remain in the current education program or, if applying for initial admission to the public school, shall be placed in a regular program until all proceedings have been completed, unless you and the school officials agree otherwise.

STRATFORD SCHOOL DISTRICT REPORT OF THE SCHOOL NURSE

JANUARY - DECEMBER, 1986

Total number of Student Contacts: 3,203

First Aid: 181

Accidents: 22 - 7 requiring medical attention

Screenings: 262 - Height, Weight, Vision, Hearing
2,336 - Head checks for Pediculosis
62 - Scoliosis checks - 5 referrals

Physicals: 50 - Pre-school, routine and athletic

Referrals: 37 - To physicians
1 - To dentist
8 - To ophthalmologists - 6 students had glasses prescribed.
1 - Hearing evaluation

Medications: 26 - 145 doses of prescribed medication

Transportation: 45 - 235 miles

Home Visits: 21

Telephone Conferences: 29

Immunizations: 9 - Diphtheria Tetanus Boosters
1 - Mumps

Clinic Referrals: 3 - Orthopedic Clinic
1 - Pediatric Clinic
3 - Sight Conservation Clinic

Communicable Diseases or Conditions: 12 - Pediculosis
9 - Strep Throat
1 - Pink Eye
1 - Ringworm

Pupil Placement Team Meetings: 5

I wish to thank the parents of Stratford for their continued interest in and support of their children's health and well-being, and for their consistent cooperation in assuring that it is maintained.

Kathleen Emerson, RN.
School Nurse

FACULTY

Grades 7 - 12

Principal

Carol Curtis

Social Studies

Patricia Dubriel

Business Education

Thad Mueller

Special Education

Joyce Pannone

Art

Ellen Gries

English

Barbara Tiews

Librarian

Phyllis Dowse

Title I

Judith Dvorchik

Guidance

Shirley Pond

Industrial Arts

Kenneth Grimes

Music

Brenda Adcock

Science

Paul Roth

Home Economics

Debra Mellet

Foreign Language

Sandra Hoffman

Mathematics

Lawrence Clough

Physical Education

Heidi Mathieu

School Nurse

Kathleen Emerson

School Psychologist

Brent Holt

STRATFORD TEACHERS

1986 - 1987

Name	Degree	Yrs. Exp.	Assignment	
Brenda Adcock	B	3	Music Inst.	\$ 8,214
Thomas Baynham	Ma	3	Gr. 6,7,& 8	14,550
Rebecca Biron	B	2	Gr. 4	13,525
Sylvia Carrigan	B	19	Gr. 3	20,557
Joan Chase	B	3	Gr. 6, 7, & 8	14,375
Lawrence Clough	B	19	Mathematics	21,372
Patricia Dubreuil	B	1	Social Studies	13,525
Sharon Graham	B	1	Eng. Gr. 6,7,8	13,525
Ellen Gries	B	10	Art	17,775
Kenneth Grimes	B	21	Ind. Arts	21,372
Sylvia Hibbard	B	19	Gr. 5	21,372
Sandra Hoffman	B	9	For. Lang.	16,925
Heidi Mathieu	B	1	Phys. Ed.	13,525
Debra Mellet	M	9	Home Ec.	8,550
Thad Mueller	B	3	Business	14,375
Joyce Pannone	B	2	Spc. Ed.	13,525
Shirley Pond	B	3	Guidance	19,650
Kathryn Roth	B	3	Kindergarten	15,225
Paul Roth	B	8	Science	16,500
Margaret Sheltry	B	9	Gr. 2	16,925
Linda Sullivan	M	8	Gr. 1	17,100
Barbara Tiews	M	4	English	15,400

ENROLLMENT

	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
*High School														62
*Junior High							21	24	28					73
Kathryn Roth	14													14
Linda Sullivan		25												25
Margaret Sheltry			24											24
Sylvia Carrigan				23										23
Rebecca Biron					20									20
Sylvia Hibbard												23		23
														264

* At 6th grade and above, school work is departmentalized so that no student's class is identified with any single teacher.

DEATHS

Registered in the Town of Stratford for the year ending December 31, 1986

Date & Place of Death	Name of Deceased	Age	Place of Birth	Name of Father	Name of Mother
07-31-86					
W.Stewartstown,NH	Aubrey Allen	52	Vt.	Ora Allen	Mae Mechan
01-04-86					
Lancaster,NH	Barbara Cass	63	N.H.	Robert Christie	Isa Hardy
03-25-86					
Lancaster,NH	James Cass, Jr.	79	N.H.	James Cass	Emily Baird
05-13-86					
No.Stratford,NH	Ruth Farnsworth	92	N.H.	Wm. Hapgood	Harriet Barnett
03-18-86					
W.Stewartstown,NH	Henry Fournier	86	Vt.	Frank Fournier	Emma LaFlamme
02-07-86					
Stratford,NH	Joseph Olivier	73	Mass.	Adelor Olivier	Jeanne Bilodeau
11-16-86					
Colebrook,NH	William Patnaude	68	Canada	Frederick Patnaude	Elsie Dearborn
04-25-86					
Lancaster,NH	Pauline Richmond	75	Pa.	Wm. Gensel	Carolyn Peaslee
01-14-86					
Lancaster,NH	Florence Young	62	N.H.	Edward Webb	Georgianna Morin

BIRTHS

Registered in the Town of Stratford for the year ending December 31, 1986

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
07-06-86	Lancaster, NH	Anna Lynn	Michael Belanger	Brenda Ferren
11-25-86	Lancaster, NH	Cassie Marie	Robert Belanger, Sr.	Angela Washburn
07-05-86	Lancaster, NH	Sarah Kate	Robert Curless	Myra McCormick
11-15-86	Lancaster, NH	Jaquelyn Louetta	Timothy Campbell	Mary McCarthy
07-27-86	Lancaster, NH	Diana Lynn	Stephen Gibbs	Pauline Benoit
12-08-86	Colebrook, NH	Crystal Marie	Raymond Hand	Tina Gaudette
02-04-86	Lancaster, NH	Ryan Patrick	Ronald Lavoie	Theresa Cote
08-01-86	Lancaster, NH	Susiejo Lillian	Lester Maloon	Doris Dubois
02-14-86	Colebrook, NH	Lisa Marie	Roger Stebenne	Jean Buikus
01-30-86	Colebrook, NH	Felicia Marie	Donald Sweatt	Tammy Woodard
05-25-86	Lancaster, NH	Kevin Leon	John Washburn	Leona Gadwah

MARRIAGES

Registered in the Town of Stratford for the year ending December 31, 1986

Date & Place of Marriage	Name & Surname Groom & Bride	Name of Parents of Groom	Name of Parents of Bride	Person Officiating
07-05-1986 N.Stratford,NH	David Hawkins Donna Connary	Elston Hawkins Ann Farnsworth	Victor Pond,Sr. Helen Beck	Lynette Emerson Justice of Peace
07-26-1986 N.Stratford,NH	Donald Morissette Deborah Amey	Oscar Morissette Dorothy Garland	Leo Locke Louise Smith	Brenda Adcock Minister
11-22-1986 N.Stratford,NH	George Nugent Sheila Badeau	Robert Nugent Pauline Smith	C.Vaughan Morley L.Maxine Head	Brenda Adcock Minister
08-23-1986 N.Stratford,NH	David Raymond Linda Pinard	Harvey Raymond Nina Marsh	Charles Sackett Beatrice Arsenault	Brenda Adcock Minister
09-20-1986 Lancaster,NH	Kurt Ruch Ellen Daigle	Lewis Ruch Joan Lewis	Roger Daigle Sharon Masters	Rev. Leo Shea Pastor
06-06-1986 Groveton,NH	Shaun Stone Nona Raymond	Nicholas Stone Sylvia Holden	Wallace Raymond Sharelle Farra	Sharon Maguire Justice of Peace

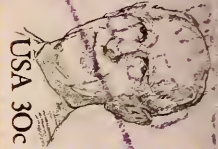
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TOWN OFFICE